Comprehensive Expenditure Report

2015 - 2017
Executive Summary

This document is the Comprehensive Expenditure Report 2015 - 2017, as presented to Dáil Éireann on 14 October 2014 by the Minister for Public Expenditure & Reform. It sets out the Government’s expenditure allocations and measures for 2015, and the expenditure ceilings for 2016 and 2017.

The fiscal outlook for 2015 is better than in previous years. Ireland’s economic recovery is well under way, which is strengthening our tax receipts and reducing the expenditure pressures of the Live Register as increasing numbers of people move into employment. The combined effect of these positive developments means that for the first time since 2009 the Budget no longer involves a cut to the overall level of spending. The Government has used the opportunity of this Budget to hold overall spending steady and make some targeted increases in areas of priority – particularly social housing and some welfare supports.

<table>
<thead>
<tr>
<th>Gross Voted Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2014 Estimate</strong></td>
</tr>
<tr>
<td><em>€ million</em></td>
</tr>
<tr>
<td>Current Expenditure</td>
</tr>
<tr>
<td>Capital Expenditure</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

*In this Report the 2014 figures are as per Revised Estimates Volume 2014, published on 18 December 2013.*

The table above provides an overview of spending for the year ahead. Current expenditure, which is directed towards meeting day-to-day needs, will increase by €429m. Capital spending, which comprises investment in social and economic infrastructure, will increase by €210m.

The chart below illustrates how total Government spending is shared between the main areas. It shows how current spending on Social Protection, Health and Education accounts for more than three-quarters of the total and that capital investment is also a significant slice, reflecting the Government’s priorities.

Prioritisation of Public Spending 2015

![Prioritisation of Public Spending 2015](image)

Estimates of Gross Total Voted Expenditure for 2015
Continued modest increases to spending can be expected for the next few years, within the parameters of Ireland’s fiscal policy which is to restore the public finances to structural balance so that we no longer need to borrow in order to fund our normal spending. This will require ongoing focus on prioritising spending needs and seeking efficiency and reform opportunities in the delivery of public services.

The 2015 allocations to Departments for current and capital expenditure are shown in the tables below. Further details about these allocations are in Parts II and IV of this Report.

<table>
<thead>
<tr>
<th>Ministerial Vote Group</th>
<th>Gross Current Expenditure Ceilings</th>
<th>2014 Estimate € million</th>
<th>2015 Estimate € million</th>
<th>Increase/Decrease € million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Food &amp; the Marine</td>
<td>1,019</td>
<td>1,030</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>Arts, Heritage &amp; the Gaeltacht</td>
<td>208</td>
<td>212</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Children &amp; Youth Affairs</td>
<td>955</td>
<td>975</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>Communications, Energy &amp; Natural Resources</td>
<td>322</td>
<td>320</td>
<td>(2)</td>
<td></td>
</tr>
<tr>
<td>Defence Group</td>
<td>890</td>
<td>885</td>
<td>(5)</td>
<td></td>
</tr>
<tr>
<td>Education &amp; Skills Group</td>
<td>8,219</td>
<td>8,279</td>
<td>60</td>
<td></td>
</tr>
<tr>
<td>Environment, Community &amp; Local Government</td>
<td>457</td>
<td>579</td>
<td>122</td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>433</td>
<td>432</td>
<td>(1)</td>
<td></td>
</tr>
<tr>
<td>Foreign Affairs &amp; Trade</td>
<td>687</td>
<td>679</td>
<td>(8)</td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td>12,774</td>
<td>13,079</td>
<td>305</td>
<td></td>
</tr>
<tr>
<td>Jobs, Enterprise &amp; Innovation</td>
<td>339</td>
<td>335</td>
<td>(4)</td>
<td></td>
</tr>
<tr>
<td>Justice &amp; Equality</td>
<td>2,121</td>
<td>2,156</td>
<td>35</td>
<td></td>
</tr>
<tr>
<td>Public Expenditure &amp; Reform</td>
<td>831</td>
<td>875</td>
<td>44</td>
<td></td>
</tr>
<tr>
<td>Social Protection</td>
<td>19,585</td>
<td>19,406</td>
<td>(179)</td>
<td></td>
</tr>
<tr>
<td>Taoiseach</td>
<td>146</td>
<td>161</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Transport, Tourism &amp; Sport</td>
<td>688</td>
<td>672</td>
<td>(16)</td>
<td></td>
</tr>
<tr>
<td>Contingency</td>
<td>(25)</td>
<td>0</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td><strong>Total Gross Current Expenditure</strong></td>
<td><strong>49,648</strong></td>
<td><strong>50,077</strong></td>
<td><strong>429</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministerial Vote Group</th>
<th>Gross Capital Expenditure Ceilings</th>
<th>2014 Estimate € million</th>
<th>2015 Estimate € million</th>
<th>Increase/Decrease € million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Food &amp; the Marine</td>
<td>184</td>
<td>197</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>Arts, Heritage &amp; the Gaeltacht</td>
<td>66</td>
<td>62</td>
<td>(4)</td>
<td></td>
</tr>
<tr>
<td>Children &amp; Youth Affairs</td>
<td>42</td>
<td>35</td>
<td>(7)</td>
<td></td>
</tr>
<tr>
<td>Communications, Energy &amp; Natural Resources</td>
<td>110</td>
<td>89</td>
<td>(21)</td>
<td></td>
</tr>
<tr>
<td>Defence Group</td>
<td>8</td>
<td>12</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Education &amp; Skills Group</td>
<td>546</td>
<td>530</td>
<td>(16)</td>
<td></td>
</tr>
<tr>
<td>Environment, Community &amp; Local Government</td>
<td>361</td>
<td>578</td>
<td>217</td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>5</td>
<td>10</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Foreign Affairs &amp; Trade</td>
<td>5</td>
<td>5</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td>390</td>
<td>382</td>
<td>(8)</td>
<td></td>
</tr>
<tr>
<td>Jobs, Enterprise &amp; Innovation</td>
<td>442</td>
<td>450</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Justice &amp; Equality</td>
<td>64</td>
<td>107</td>
<td>43</td>
<td></td>
</tr>
<tr>
<td>Public Expenditure &amp; Reform</td>
<td>116</td>
<td>130</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>Social Protection</td>
<td>19</td>
<td>9</td>
<td>(10)</td>
<td></td>
</tr>
<tr>
<td>Transport, Tourism &amp; Sport</td>
<td>983</td>
<td>954</td>
<td>(29)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Gross Capital Expenditure</strong></td>
<td><strong>3,339</strong></td>
<td><strong>3,549</strong></td>
<td><strong>210</strong></td>
<td></td>
</tr>
</tbody>
</table>
Introduction

Under the budgetary reform measures first introduced by the Government in 2011, current expenditure by the State on the provision of public services - which are funded primarily by the taxpayer through the Exchequer - is now subject to periodic comprehensive review. Comprehensive spending reviews are a growing feature of modern international good practice in managing public resources. They provide the Government with an opportunity to examine public expenditure in a way that enables it to meet overall budgetary objectives and to realign allocations with its priorities over the medium term. The first Comprehensive Review of Expenditure was carried out in 2011 and led to the publication of the first Comprehensive Expenditure Report 2012-14 on Budget Day in that year. That Report set multi-annual expenditure ceilings for current expenditure over the three years 2012 to 2014 and provided the analytical basis that informed each subsequent annual budget. This is the second Comprehensive Expenditure Report.

At Budget time last year, the Minister for Public Expenditure and Reform announced that there would be a Comprehensive Review of Expenditure of current expenditure in 2014 that would examine all of Government spending and inform decisions on public expenditure allocations for the following three years. The Review got under way in early April of this year. Each Government Department carried out a review of its existing expenditure across its main spending programmes and submitted the outcome of that process to the Department of Public Expenditure and Reform. The Government was presented with an overarching assessment of this which formed the basis of the Budget discussions that followed and informed the decisions on the allocations of expenditure for 2015 to 2017 presented in this Report. The public was also invited to contribute to the Review process by way of a formal public consultation, co-ordinated by the Department of Public Expenditure and Reform. More than 60 submissions were received from a mixture of individual citizens and representative groups, and these submissions were forwarded to the relevant Government Departments for consideration.¹

This Report sets out multi-annual expenditure ceilings for public expenditure for the period 2015 to 2017, broken down on a Departmental basis. The breakdown of the overall expenditure ceilings is informed by the Comprehensive Review process, which has allowed Government to consider and set expenditure priorities for the period 2015 to 2017. The

¹ The Department of Public Expenditure and Reform will make the analysis papers produced as part of the Comprehensive Review of Expenditure available on its web site shortly after Budget Day.
allocations reflect what the Government has agreed is the overall amount of public expenditure in each of the next three years, with regard to its commitment to reduce the Budget deficit to below 3% of GDP in 2015 and to progress towards a balanced budget thereafter. These medium term fiscal targets are as prescribed by the new fiscal rules that apply to all EU Member States, and which are explained in more detail in Chapter II.1. The final determination of the 2016 and 2017 ceilings will be made by Government in line with the fiscal rules under the Stability and Growth Pact (SGP) with specific reference to the Expenditure Benchmark. At that time, the full amount of additional fiscal space available to Government to meet expenditure requirements and other policy priorities can be more accurately assessed.

In parallel with the Comprehensive Review of Expenditure, the Department of Public Expenditure and Reform has undertaken a review of the Exchequer Capital Programme. The purpose of the review is to refresh the existing Programme - which is set out to 2016 - review the key determinants and infrastructure deficits and set out key priority areas that require Exchequer investment out to 2020. A report of the review will be published in the coming weeks along with a new Capital Investment Framework for 2015 to 2020. The multi-annual allocations for the period 2015 to 2017 are contained in this Comprehensive Expenditure Report.

Over the last number of years, as part of its response to Ireland’s fiscal crisis, the Government introduced a variety of expenditure measures - informed by the first Comprehensive Review of Expenditure 2012-14 and implemented by Government Departments - which helped re-set public expenditure onto a more sustainable path. These expenditure measures, in tandem with tax and other measures, were key to the progress that has been made in terms of the successful exit of the EU/IMF programme and the year-to-year reduction of the General Government Deficit. The impact of these decisions, and the economic recovery that they have helped to take hold, means that the general backdrop to this second Comprehensive Review is better than was the case in 2011.

There is a much more positive outlook, which means that Ireland’s future progress towards achieving a balanced budget in the next few years can be made without recourse to further annual reductions in the overall aggregate level of Government spending. Nonetheless, expenditure increases in the future will have to fit within available resources which means that Government Departments need to oversee continued strict financial and operational management of expenditure to ensure that service level pressures and other emerging
spending demands are managed and addressed within the budgetary parameters. For that reason, the efficiency and productivity improvements made by Government Departments since the last Comprehensive Expenditure Review in 2011 need to be secured and expanded into other areas. The Public Service Reform Plan 2014-2016 and the Haddington Road Agreement provide the blueprint for achieving this.

Over the next three years, therefore, public expenditure policy and management will continue to focus on how to best use limited available public resources. It will be important to ensure that the choices and prioritisation support sustainable economic and social progress and that resources are utilised in an efficient manner to deliver effective services to citizens.

This Report is set out in four parts.

**Part I** sets out an overview of the services and schemes that are supported by Government expenditure and also explains in some more detail the medium term fiscal parameters within which Ireland's public expenditure must be managed.

**Part II** provides details of the multiannual expenditure ceilings agreed for each area of Government activity, including an explanation of the main expenditure programmes that will receive funding from the relevant Government Departments and Offices.

**Part III** discusses expenditure reform opportunities and presents some high level summaries of expenditure analysis papers prepared by the Irish Government Economic and Evaluation Service.

**Part IV** presents the Estimates for Public Expenditure 2015 for each Vote.
Public Expenditure Management: Constraints, Pressures and Reform

Introduction

Much progress has been made in the last few years in returning Ireland’s public expenditure to a sustainable and affordable path. This has involved very difficult but necessary decisions to reduce day-to-day spending on public services across central Government, but importantly it has also been supported by significant efficiency improvements made possible by a parallel process of public service reform. In this way, notwithstanding the reductions in expenditure and a necessary reduction in public service employment by almost 10 per cent in the last five years, increased service demands have been met, most notably in Health, Education and Social Protection.

While Ireland’s strengthening economic position in conjunction with a successful exit from the EU/IMF Programme and a restored ability to raise funds on the international markets are reasons for optimism, there are a variety of factors that constrain public expenditure policy. It is important to recognise and understand these various factors as they shape the context in which decisions are made about how to allocate the available resources. The positive outlook is that we have reached the end of the type of fiscal consolidation – involving a series of annual cuts to the overall level of spending – that has defined the last six years.

This Section of the Report provides a brief outline of the various constraints, pressures and reform opportunities that will shape decisions on the allocation of public expenditure over the course of the next three years, and perhaps some way beyond that. It provides a context for the actual expenditure allocations, which are presented later in Part II of this Report.
Constraints

Against the somewhat uncertain international economic outlook, the Irish economy appears set for continued growth, but despite this there will remain limitations on how much of this can and will translate into increases in public expenditure. In particular, the application of the new fiscal rules that were introduced across the Eurozone in response to the crisis, the open nature of our economy, and the high level of Government debt all demand continued strict and carefully balanced management of the public finances into the future. There will be some room for additional spending to address demographic and a number of pressures and policy priorities.

In broad terms, the new rules require us to achieve a balanced budget in structural terms, to match spending with economic growth and revenues, and to maintain this over the medium to long term in order to reduce the level of government debt. A key component of the new rules from a public expenditure perspective is the setting of three-year expenditure ceilings, which are calculated with reference to projected medium term economic growth. For the period ahead, Ireland must continue to move towards a balanced budget and pay down our high levels of national debt. This necessarily means that public expenditure levels must continue to be carefully managed. Once that balanced budget target has been achieved, the challenge thereafter will be to maintain this, and in this scenario the level of public expenditure will be determined by the level of sustainable, structural growth in the economy. Essentially, the framework, which is explained in more detail in Chapter II.1 is designed to impose a fiscal discipline that will help protect us against future shocks by ensuring that changes to Government spending remain in line with growth in the economy, that the levels of public spending are sustainable and that they can be funded from Government taxes and revenues.
Box 1 – Overall Fiscal Position

In the period from 2008 onwards, the national economic downturn led to a dramatic deterioration in Ireland’s fiscal position. In 2010, the headline deficit stood at nearly 31% of GDP including banking related costs. Excluding these costs the primary deficit, i.e. the amount by which Government spending (excluding debt service costs) exceeds revenues, was 9.2% of GDP at the peak of the crisis. The headline deficit is forecast to be below 3% of GDP in 2015.

Ireland is expected to record a primary surplus in 2014 for the first time since 2007. In other words, the revenues raised by the State will be sufficient to meet expenditures, excluding debt service costs. This is a key metric in assessing the underlying sustainability of Ireland’s public finances. It is a necessary first step towards lowering our debt levels and freeing up expenditure for uses other than debt servicing.

General Government Balance and Primary Balance as a Percentage of GDP


One of the key lessons to be taken from the impact of the global economic downturn on Ireland is that our small, open economy demands a high level of fiscal discipline. The size, inherent flexibilities and openness of the Irish economy have been important factors in driving
a rate of recovery here that is not evident amongst many other economies suffering in the aftermath of the global downturn, but the same characteristics should also act as a natural constraint on resource allocation decisions into the immediate future. This is not to mean that our public expenditure levels cannot begin to grow, rather that such growth needs to be modest, controlled and targeted at priority areas.

As much as Ireland’s openness to international trade and investment has and will continue to be an important element driving economic development, it is also clear – perhaps more than before – that the same openness also makes us vulnerable to adverse international economic events. Therefore we need to be mindful and prepare for possible further shocks in the future. The socio-economic impact of the crisis on employment, on living standards and on the daily lives of citizens generally has been severe. The challenge is to be better prepared in the future and less exposed.

This risk exposure to adverse global events is why a key Government priority is to reduce the national debt to levels that are more sustainable over the medium to long term. During the period of the economic crisis, Ireland’s national debt increased significantly, both in nominal terms and as a proportion of national output.

The debt-to-GDP ratio is a key macro-economic indicator that is used as a measure of an economy’s overall fiscal health, and it was the deterioration in the Irish debt position as the economic crisis unfolded that undermined confidence in Ireland’s ability to access funds on international markets and contributed to its call on international partners – the Troika – for support. Ireland’s current high levels of debt mean that our fiscal position remains very vulnerable to further economic shocks. Although the historically low interest rates on Irish debt have given us some breathing room and helped mitigate the annual cost of the debt burden, Ireland is exposed to the impact of rate increases.
Pressures

There are a number of different types of pressures on the horizon that are likely to result in future demands for public resources, and these will have to be accommodated within the budgetary management framework and constraints described above. Some of these challenges are obvious today, while others are likely to develop over the next decade.

Demographic Changes

Population projections indicate that there is likely to be a significant shift in the composition of the Irish population, which presents perhaps the most significant challenge to the Exchequer over the medium to long term. The coming decades are associated with an increasingly aging population, with the share of the population aged 65 years and older expected to almost double by 2060. This, in tandem with the projected contraction in the share of the working age population will contribute to an increase in the old-age dependency ratio: by 2060 there is expected to be fewer than 2 people employed for every person over 65 years, as compared with today’s ratio of almost 4.

While many discussions of demographic change are concerned with forty or fifty year time horizons, the projections presented in Figure 1 indicate that there are likely to be notable shifts in the composition of Ireland’s population over the next decade or so. People are living longer at the same time as the birth rate is peaking and beginning to decline. This combination of higher numbers of older people and falling numbers of people flowing into the working age cohort will drive an increase in the old-age dependency ratio. The change to the composition of the population could be quite evident by 2021, as older people are projected to account for about 16% of the population as compared with 12% in 2011. This is a significant shift in a relatively short timeframe. It is anticipated that this trend will continue, so that by 2031 older people are projected to account for about a fifth of the population with the share of the population accounted for by people aged 85 years or older projected to have doubled.
These projected changes in the composition of the population present perhaps the most significant challenge to the Exchequer over the medium to long term. The European Commission’s 2012 report on aging suggest the following for Ireland, on the basis of current trends and without a change in policies: 3

- Total pension expenditure projected to increase from 9.3% of GDP in 2010 to 11.5% in 2020 (15% in 2060);
- Expenditure on health care and long term care projected to increase from 8.4% of GDP in 2010 to 8.5% in 2020 (10.9% in 2060). 4

---

2 The CSO data in the graph presents an upper and lower range of outcomes for three age categories - children, people aged 65 to 79 and people aged 80 and over.
4 The OECD (1987) assumes that the costs associated with people aged 65 years or older are four times those associated with younger people. Demand for expensive long term care is influenced by the age profile of the population and the proportion of the population in each age group with a disability.
• Expenditure on education projected to increase from 6.3% of GDP in 2010 to 7.1% in 2020 (after that it is expected to decrease to 6.0% in 2040 before returning to 6.4% in 2060).

Public Service Pay and Pensions

Such demographic pressures will also have an impact on the public service pay and pensions bills which together comprise a third of public spending and which, in the context of the fiscal crisis, have been the subject of reductions. As the population grows and ages, there will be an ongoing need to employ additional people to teach growing numbers of children and to care for an increased number of elderly. A larger number of public servants are approaching retirement and are living for longer periods after they finish employment. That will also cause a natural increase in the overall annual cost of their occupational pensions. In the period under consideration, the Government will also have to address the position on the emergency measures taken to reduce pay and pensions, while ensuring that pay and pension costs remain sustainable over the longer term.

Climate Change

The implications of climate change are becoming clearer, and responding to this will bring pressure on our society and on our public finances to change behaviour and to invest higher amounts in climate change related infrastructure. At the moment, the long term financial risks to the economy and to the public finances associated with climate change are difficult to assess, but they are likely to be significant.

A warming climate is likely to alter Ireland’s weather patterns, increasing the likelihood and frequency of extreme weather events such as flooding and droughts. Such weather events would put greater pressure on the national strategic infrastructure, requiring increased investment in the repair, refurbishment and climate proofing of roads, railways and the electricity and water networks. In the agricultural sector, while on one hand a warmer average annual temperature is likely to benefit the growing season, more frequent extreme weather events could reduce output and increase the costs of farming.
A proposed new EU framework agreement for climate change and energy, which will provide the basis for setting binding national targets for reducing emissions and increasing renewable energy levels out to 2030, is due to be negotiated in the coming months. The outcome of these negotiations will determine the scale of the challenge ahead.

The agriculture sector contributes almost one-third of national greenhouse gas emissions. Irish agriculture has a proven high level of technical efficiency, and efforts are being made to build upon the progress made to date. In terms of management of the projected increase in food production under Food Harvest 2020 and the ambition for reduced GHG intensity of that production, it may be possible for Ireland to approximately flat-line aggregate emissions from agriculture compared to 2005, for instance. The Department of Agriculture, Food and the Marine advises that there is a large climate efficiency ambition that is implicit in this. A flat-lining of Irish agricultural emissions would represent the current best estimate of the absolute maximum that is technically achievable. Anything beyond this would be very problematic.

Given the proportion of Ireland's population living in rural areas, achieving a cost effective modal shift in transport over a relatively short time frame is also very difficult. Strong population growth forecasts, reliance on technology developments from elsewhere to realise emissions savings, dependency on road freight, and the derived demand for transport due to increased economic activity are exacerbating factors in the challenge facing transport in reducing its emissions.

Public Service Reform

The multi-annual allocations set out in this Report, in tandem with the tax and other measures outlined in the Budget, will enable sustainable economic growth, provide continued support for citizens and families, and help businesses and job creation. To underpin this effort, there must be continued focus on reforming the quality and effectiveness of public services. There are two key components of this: the first is bedding down a culture of evaluation that will better inform decisions on resource prioritisation and allocation, the second is maintaining momentum on improving how these resources are invested and used to deliver public services.

5 http://www.epa.ie/climate/emissionsinventoriesandprojections/#d.en.42672
The productivity of the Irish workforce has been an important factor over time in attracting international investment, which is why it is important to ensure that Ireland’s workforce not only maintains its high levels of productivity but becomes more productive. All parts of the economy, both in the private and public sectors, need to continue to contribute to this. Competition is a key driver of productivity in an economy. It encourages firms to reduce costs and to invest in the development of new products and production methods. This same dynamic needs to be replicated in the public service too, where competition is not a driver.

In the public service, there needs to be a continued focus on driving cost-efficiencies and adopting new and innovative solutions to providing key services for our citizens. More progress also needs to be made in tackling the remaining sheltered areas of the economy, such as legal services.

Over the last year good progress has been made on the implementation of the Government’s Public Service Reform Plan and the Haddington Road Agreement has delivered important and valuable workplace flexibilities, including additional hours across the public service. It is important that more new ways of delivering better, higher quality public services continue to be identified and implemented. There are also likely to be opportunities from leveraging the increasing role for private and non-governmental actors in public service provision. In Ireland, private and voluntary actors already play an important role in public service delivery. The challenge is to ensure that specific public services are provided through the most appropriate and accountable means in a manner that is not only cost-effective but also optimises quality and performance.

The Irish public service plays an important role in supporting economic growth, in particular the education sector and those agencies charged with supporting and developing enterprise and international trade. There is a need to ensure that all of these bodies provide high quality services to students and to indigenous and international enterprises. As well as focusing on those who will benefit from their services in the short term, these public services also need to ensure that they are cognisant of international trends that are shaping the economic context of the next decade and beyond so that Ireland’s young people and those who manage enterprises have the requisite skills to prosper. In addition, Ireland needs to look at what has been developed in other countries, identify successful policy innovations and adapt these to an Irish context.
Conclusion

The level of resources that the State will have available to spend on providing services to the public will be largely dependent on how the Irish economy fares over the medium term and how well we manage the public finances. Our capacity for addressing demands for additional or new expenditure will be shaped by factors that constrain public expenditure policy and other pressures that potentially reduce the fiscal space available. It is therefore important to recognise and understand the constraints and pressures that shape the context in which decisions about how to allocate resources are made.

As a small open economy, Ireland is well placed to benefit from positive developments in the international economy but is also vulnerable to significant downturns. Given recent experience, it is imperative that the public finances are returned to a sustainable path and that the debt burden is reduced. Through sensible and prudent fiscal discipline Ireland should be better able to absorb any future external economic shocks and avoid having to repeat the levels of contraction in expenditure of recent years.

There is always a temptation to give less priority to the future. The projected shifts in the age profile of the Irish population and the consequences for public expenditure are no longer part of some distant horizon. The choices and decisions relating to public expenditure and taxation that will be made over the next few years need to take account of the on-going implications of any such commitments for the sustainability of the public finances.

Nonetheless, while expenditure policy is constrained and there are notable pressures on the horizon, the legacy of earlier investment in skills and positioning Ireland as a key centre for international investment within the European Union mean that Ireland is well placed to benefit from the opportunities associated with an upturn in the international economy.
Government Expenditure in Ireland: Support, Services and Investment

This chapter discusses trends in overall government expenditure, explains the ranges of economic and social supports, services and infrastructural investments that currently account for the vast bulk of public expenditure in Ireland, and briefly examines the impact on the different areas of government expenditure of the fiscal consolidation of recent years.

The State today is either the sole or primary provider or funder of health care, education, welfare support, policing, economic infrastructure, economic regulation and consumer protection, and underpins safety standards across a broad range of activities (e.g. building, transport, utilities, food, medicine etc.). It is also a major supporter of enterprise, the community and voluntary sector and other key areas of the economy such as agriculture and tourism.

Understanding the composition of our public expenditure is important because it helps clarify the choices available regarding the allocation of public resources, choices which may be influenced by short-term factors shaped by the democratic process, long term trends such as an ageing population or an increase in the birth rate, and global factors such the impact of climate change. The ability of a State to react to these and other pressures to increase or to expand the range of expenditure is limited by the resources that can be raised from society by means of taxation or can be borrowed from the financial system.
The Main Components of Government Expenditure

Reflecting the various socio-economic rationales for government intervention, there are three main types of government expenditure: expenditure on welfare payments, provision of services, and investment in infrastructure.

**Welfare Payments:** The single largest component of government expenditure is on social welfare programmes, which includes unemployment related benefits, child benefit, disability supports and pensions. The purpose of these payments is primarily to provide a safety net for people and families to ensure that their incomes do not fall below a minimum level as a result of unemployment, illness or age. In Ireland, State pension and welfare support payments play a central role in reducing the risk of poverty. In 2015, 36% of voted Government expenditure will be allocated to the Department of Social Protection, and over the course of the next three years addressed by this Comprehensive Expenditure Report, total expenditure in this area will be in the order of €58bn.

**Public Services:** Expenditure on the provision of public services includes day-to-day expenditure on Education, Health, the Justice system, Local Government, Defence and the Civil Service. These types of services are generally ‘non-market’ services, which are provided by the State either through direct provision (e.g. policing services) or indirect financial provision (e.g. state funding of schools and GP surgeries run by private organisations/individuals). In Ireland, as is the case in all developed countries, education and health care are the major areas of expenditure on services. In 2015, there will be increases in Government expenditure on Education and Health Care, which will represent 42% of voted Government expenditure. This level of expenditure will be maintained and increased where possible over the course of the next three years addressed by this Comprehensive Expenditure Report.

**Investment in Economic and Social Infrastructure:** The State also plays a central role in ensuring the provision of an appropriate level of infrastructure to support economic activity and to enhance the quality of life of its citizens. Public investment in the country's infrastructure has two motivations. Firstly, to provide a level and quality of infrastructure that raises productivity levels and the growth potential of the economy. For example, investment in transport networks enhances both domestic and international trade and encourages private
investment which contributes to job creation. Second, to provide public amenities that improve citizens’ quality of life and ensure that services are provided in appropriate settings.

Across all three of these main areas of expenditure are public servants who are employed to: provide services directly (e.g. doctors, nurses, teacher/trainers, social workers); administer the welfare and tax systems; support the administration of national and local government; and manage construction contracts for roads and schools etc. There have been significant productivity gains and cost savings over the course of the last number of years, most evident in the continued delivery of services against the backdrop of a 10% reduction in staff numbers and in savings in the Exchequer pay bill. In 2015, the Government will allow some additional scope for recruitment into the public service to help alleviate emerging service pressures, particularly relating to demographic pressures in Education. This will involve reinvesting some of the cash savings made possible by the reform measures and productivity gains that have been delivered.

Prioritisation and Protecting Key Services

As we emerge from a period of very severe but unavoidable fiscal consolidation, it is useful to take stock of the impact of some of the measures taken to reduce the Government deficit and repair the public finances. In Ireland, the consolidation effort of recent years to reduce the fiscal deficit has meant that since 2008 successive Governments have undertaken a range of measures which have impacted differently across the main areas of public expenditure.

In overall terms, Table 1 shows that gross current expenditure in 2014 is €49.6 billion, compared with €53.4 billion in 2008 (nominal). Within this overall picture, it also shows that expenditure on Social Welfare payments rose sharply before falling back in recent years and that expenditure on non-pay Health and Education (i.e. not affected by amendments to pay rates for employees) remained largely unchanged. Offsetting this have been savings in expenditure allocations in other areas.
Table 1 - Evolution in Voted Expenditure by category, 2008-2014

Government Expenditure, 2008-2014 (€ billions)

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay</td>
<td>17.2</td>
<td>17.5</td>
<td>16.0</td>
<td>15.6</td>
<td>15.3</td>
<td>15.1</td>
<td>14.5</td>
</tr>
<tr>
<td>Pensions</td>
<td>2.1</td>
<td>2.6</td>
<td>2.7</td>
<td>2.8</td>
<td>3.1</td>
<td>3.0</td>
<td>2.9</td>
</tr>
<tr>
<td>Social Welfare - Live Register</td>
<td>2.1</td>
<td>3.7</td>
<td>4.1</td>
<td>3.9</td>
<td>3.6</td>
<td>3.7</td>
<td>3.3</td>
</tr>
<tr>
<td>Social Welfare – Other</td>
<td>15.4</td>
<td>16.5</td>
<td>16.5</td>
<td>16.8</td>
<td>16.6</td>
<td>16.2</td>
<td>16.0</td>
</tr>
<tr>
<td>Other Programmes</td>
<td>16.6</td>
<td>15.5</td>
<td>14.9</td>
<td>13.8</td>
<td>13.3</td>
<td>13.2</td>
<td>12.9</td>
</tr>
<tr>
<td>(of which) Health non-pay</td>
<td>6.9</td>
<td>7.1</td>
<td>6.9</td>
<td>6.9</td>
<td>6.7</td>
<td>6.6</td>
<td>6.6</td>
</tr>
<tr>
<td>Education non-pay</td>
<td>2.0</td>
<td>1.9</td>
<td>2.1</td>
<td>1.8</td>
<td>2.0</td>
<td>2.0</td>
<td>2.0</td>
</tr>
<tr>
<td>Other</td>
<td>7.7</td>
<td>6.5</td>
<td>5.9</td>
<td>5.1</td>
<td>4.6</td>
<td>4.6</td>
<td>4.3</td>
</tr>
<tr>
<td><strong>Gross Current Expenditure</strong></td>
<td><strong>53.4</strong></td>
<td><strong>55.8</strong></td>
<td><strong>54.2</strong></td>
<td><strong>52.9</strong></td>
<td><strong>51.9</strong></td>
<td><strong>51.2</strong></td>
<td><strong>49.6</strong></td>
</tr>
<tr>
<td><strong>Gross Capital Expenditure</strong></td>
<td><strong>9.0</strong></td>
<td><strong>7.3</strong></td>
<td><strong>6.4</strong></td>
<td><strong>4.5</strong></td>
<td><strong>4.0</strong></td>
<td><strong>3.4</strong></td>
<td><strong>3.3</strong></td>
</tr>
<tr>
<td><strong>Gross Total Expenditure</strong></td>
<td><strong>62.4</strong></td>
<td><strong>63.1</strong></td>
<td><strong>60.6</strong></td>
<td><strong>57.4</strong></td>
<td><strong>55.9</strong></td>
<td><strong>54.6</strong></td>
<td><strong>52.9</strong></td>
</tr>
</tbody>
</table>

Source: Dept. Public Expenditure and Reform.

This demonstrates that the Government has, as far as possible, prioritised expenditure by those Departments most closely aligned with providing vital public services and social transfers: Social Protection, Health and Education. This is reinforced by the data presented in Figure 2 below, which shows that combined expenditure at the Departments of Social Protection, Health, and Education and Skills as a proportion of total expenditure has grown from 69% to 78% since 2008.
Figure 2: Prioritisation of Key Services

(source: Department of Public Expenditure and Reform)

Conclusion

Government expenditure on the provision of day-to-day public services will be €50.1bn in 2015, which is €429m more than in 2014. The allocation of this amount across the various areas of the public service, which is detailed in Parts II and IV of this Report, reflects what the Government has decided are the priorities for the next three years, having taken account of the analysis presented as part of the Comprehensive Review of Expenditure.

The space to do this additional spending has been made possible by the very careful management of the public finances over the last number of years and of course by the turnaround in the economy. It suggests that there is good reason to consider that further increases in investment in key public services will be possible too, provided the economy continues to grow and that we maintain a prudent approach to expenditure management. These plans to 2017 are based on the availability of additional fiscal space which will be allocated if circumstances permit.
PART II  Expenditure Allocations 2015-17
Expenditure Overview

There has been considerable progress made to date in returning the public finances to a more stable footing. Ireland has enjoyed a sustained return to international lending markets at favourable interest rates, and the exit from the EU/IMF Programme at the end of 2013 has marked a significant step toward more normal times. However, the challenges facing the public finances have not abated entirely. As discussed in Chapter I.2, Ireland still has very high levels of national debt and, although spending has reduced and revenues have increased, we continue to rely on borrowing to help fund our expenditure. Ensuring steady progress towards the agreed medium term fiscal targets of a balanced budget and reduced public sector debt is important in order to correct these imbalances in the public finances. It is only against a more secure fiscal backdrop that the recent return to economic growth can be protected and sustained to ensure that it feeds through into the provision of affordable and effective public services for citizens into the future.

Fiscal Parameters

At present, Ireland is subject to an Excessive Deficit Procedure (EDP) under the Stability and Growth Pact (SGP). Ireland is on track to correct its excessive deficit in 2015. Thereafter, the public finances in Ireland will no longer be subject to the corrective arm of the SGP but subject to the requirements of the preventive arm and the ‘fiscal compact’.

The primary purpose of the fiscal rules is to ensure that unsustainably high levels of expenditure growth such as those seen prior to 2008 – not just in Ireland but elsewhere too – will not pose a risk to fiscal sustainability across Member States in the future. Their impact on fiscal policy in Ireland can be explained as follows:

- **Medium Term Objective (MTO)**
  From 2016 onwards, under the preventive arm of the SGP, Ireland will be required to make progress towards its Medium Term Objective (MTO), which is a balanced budget in structural terms. The rate of progress, or the adjustment path, as it is known is set out in the SGP. For Member States whose debt is at or below a debt to GDP ratio of 60%, the improvement in the structural balance has to be “at least” 0.5% of GDP. For Members, such as Ireland, whose debt to GDP ratio is over 60% of GDP, the annual improvement has to be “more than” 0.5%.
o **Expenditure Benchmark**

The Expenditure Benchmark (EB) is a complementary which assists Member States to maintain or reach their MTO by explicitly setting the rate at which public expenditure can grow, in the absence of revenue-raising measures. The Expenditure Benchmark allows expenditure growth at a level equivalent to the potential growth rate of the economy for countries already at their MTO. Ireland is not yet at its MTO and, therefore, Government expenditure growth has to be at a rate below the potential growth rate of the economy. The difference between the growth rate of the economy and the growth rate in Government expenditure levels is known as the Convergence Margin (CM). The CM is designed to ensure that the necessary minimum structural adjustment is made each year and it will be applied until the MTO is reached.

The rules outlined briefly above are a fundamental part of the preventive arm of the SGP and, following exit from the Excessive Deficit Procedure (EDP), will set out the fiscal space available to Government for policy priorities.

**Expenditure Allocations 2015**

During the last number of years significant fiscal consolidation involving annual reductions in overall spending was required in order to help restore the public finances to a sustainable path. Throughout this period the Government has sought, within reduced and limited resources, to provide public services in response to increased demands, including those driven by demographic factors.

The present improved fiscal situation with improved economic growth and the resulting positive impacts on revenue, and improving labour market conditions which is seeing the number of Live Register claimants continue to fall, now offers greater scope for Government to meet these service demands.

Consequently, in this Budget the Government is now in a position to increase the overall expenditure estimates in 2015 by €639 million compared to the 2014 spending allocations provided in the Revised Estimates Volume (REV) allocations for 2014. Table 2 below outlines the overall year on year change in current and capital expenditure.
Table 2: Gross Voted Expenditure

<table>
<thead>
<tr>
<th></th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€ million</td>
<td>€ million</td>
<td>€ million</td>
</tr>
<tr>
<td>Current Expenditure</td>
<td>49,648</td>
<td>50,077</td>
<td>429</td>
</tr>
<tr>
<td>Capital Expenditure</td>
<td>3,339</td>
<td>3,549</td>
<td>210</td>
</tr>
<tr>
<td>Total</td>
<td>52,987</td>
<td>53,626</td>
<td>639</td>
</tr>
</tbody>
</table>

Current Expenditure Allocations 2015

Gross current expenditure will increase by €429m in 2015. Table 3 below shows how the 2015 gross current expenditure amount of €50.1 billion is allocated across Government Departments.

Table 3: Ministerial Vote Group Gross Current Expenditure Ceilings

<table>
<thead>
<tr>
<th></th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Increase/ (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€ million</td>
<td>€ million</td>
<td>€ million</td>
</tr>
<tr>
<td>Agriculture, Food &amp; the Marine</td>
<td>1,019</td>
<td>1,030</td>
<td>11</td>
</tr>
<tr>
<td>Arts, Heritage &amp; the Gaeltacht</td>
<td>208</td>
<td>212</td>
<td>4</td>
</tr>
<tr>
<td>Children &amp; Youth Affairs</td>
<td>955</td>
<td>975</td>
<td>20</td>
</tr>
<tr>
<td>Communications, Energy &amp; Natural Resources</td>
<td>322</td>
<td>320</td>
<td>(2)</td>
</tr>
<tr>
<td>Defence Group</td>
<td>890</td>
<td>885</td>
<td>(5)</td>
</tr>
<tr>
<td>Education &amp; Skills Group</td>
<td>8,219</td>
<td>8,279</td>
<td>60</td>
</tr>
<tr>
<td>Environment, Community &amp; Local Government</td>
<td>457</td>
<td>579</td>
<td>122</td>
</tr>
<tr>
<td>Finance</td>
<td>433</td>
<td>432</td>
<td>(1)</td>
</tr>
<tr>
<td>Foreign Affairs &amp; Trade</td>
<td>687</td>
<td>679</td>
<td>(8)</td>
</tr>
<tr>
<td>Health</td>
<td>12,774</td>
<td>13,079</td>
<td>305</td>
</tr>
<tr>
<td>Jobs, Enterprise &amp; Innovation</td>
<td>339</td>
<td>335</td>
<td>(4)</td>
</tr>
<tr>
<td>Justice &amp; Equality</td>
<td>2,121</td>
<td>2,156</td>
<td>35</td>
</tr>
<tr>
<td>Public Expenditure &amp; Reform</td>
<td>831</td>
<td>875</td>
<td>44</td>
</tr>
<tr>
<td>Social Protection</td>
<td>19,585</td>
<td>19,406</td>
<td>(179)</td>
</tr>
<tr>
<td>Taoiseach</td>
<td>146</td>
<td>161</td>
<td>15</td>
</tr>
<tr>
<td>Transport, Tourism &amp; Sport</td>
<td>688</td>
<td>672</td>
<td>(16)</td>
</tr>
<tr>
<td>Contingency</td>
<td>(25)</td>
<td>0</td>
<td>25</td>
</tr>
<tr>
<td>Total Gross Current Expenditure</td>
<td>49,648</td>
<td>50,077</td>
<td>429</td>
</tr>
</tbody>
</table>

Funding will continue to be directed towards the socially and economically vital sectors of Education, Health and Social Protection. These areas will account for 82% of total current expenditure in 2015.
2015 Current Expenditure Ceiling Reconciliation v Previous Ceiling

Expenditure Report 2014 published in October 2014 set out a current expenditure ceiling for 2015 of €48.25 billion. At that time, it was estimated that expenditure would need to be set at this level in order to meet the overall fiscal targets for 2015. Given the improved fiscal position since then, including the labour market improvements that are delivering significant Live Register savings, Government is now in a position to increase 2015 expenditure so as to support maintaining existing services while also allocating funds for improved benefits and services.

Table 4 sets out an overall technical reconciliation between the 2015 current expenditure ceiling set out last year and the level on which the Government has now decided as part of Budget 2015.

| Table 4: Technical Reconciliation of Gross Voted Current Expenditure Ceiling 2015 |
| --- | --- |
|  | € billion |
| Current Expenditure Ceiling as per Expenditure Report 2014 | 48.3 |
| Adjustments to the Ceilings |  |
| Live Register Adjustment |  |
| Additional Improvement in Live Register | (0.4) |
| Policy Decisions |  |
| Easing Burden of Unallocated Savings | 0.8 |
| Adjustments to support delivery of existing services (incl. Demographic Pressures) | 0.9 |
| Adjustment to support delivery of new initiatives | 0.5 |
| Revised Ceiling for 2015 Gross Voted Current Expenditure | 50.1 |
**Current Expenditure Allocations: 2015 - 2017**

In line with the budgetary reforms implemented over recent years, the multi-annual approach to expenditure management through the publication of *Three year Ministerial Expenditure Ceilings* requires that fiscal policy anticipates expenditure requirements in future years. Table 5 below shows the allocated Gross Voted Current Expenditure Ceilings across Government Departments for the period 2015 – 2017.

| Table 5: Ministerial Vote Group Gross Current Voted Expenditure Ceilings |
|---------------|-----------------|-----------------|-----------------|
| | 2015 | 2016 | 2017 |
| € million | € million | € million |
| Agriculture, Food & the Marine | 1,030 | 1,070 | 1,110 |
| Arts, Heritage & the Gaeltacht | 212 | 212 | 212 |
| Children & Youth Affairs | 975 | 975 | 975 |
| Communications, Energy & Natural Resources | 320 | 320 | 320 |
| Defence Group | 885 | 885 | 885 |
| Education & Skills Group | 8,279 | 8,334 | 8,368 |
| Environment, Community & Local Government | 579 | 579 | 579 |
| Finance | 432 | 433 | 433 |
| Foreign Affairs & Trade | 679 | 679 | 679 |
| Health | 13,079 | 13,253 | 13,292 |
| Jobs, Enterprise & Innovation | 335 | 335 | 335 |
| Justice & Equality | 2,156 | 2,156 | 2,156 |
| Public Expenditure & Reform | 875 | 895 | 915 |
| Social Protection | 19,406 | 19,336 | 19,269 |
| Taoiseach | 161 | 162 | 162 |
| Transport, Tourism & Sport | 672 | 672 | 672 |
| **Allocated Gross Current Expenditure** | **50,077** | **50,296** | **50,362** |

The ceilings published in Table 5 reflect certain expenditure pressures (for example, demographic pressures in Health, Education and Social Protection) and other expenditure priorities such as the roll-out of the new Rural Development Programme. The ceiling for the Department of Social Protection reflects an adjustment to take account of the estimated impact on Live Register-related expenditure of further improvements in labour market conditions and lower numbers on the Live Register. Other Departments are expected to stay broadly within these parameters, notwithstanding the scope for additional resources in 2016 and 2017.
The final determination of the 2016 and 2017 ceilings will be made by Government in line with the fiscal rules under the Stability and Growth Pact, with specific reference to the Expenditure Benchmark (EB). At that time, the full amount of additional fiscal space available to Government to meet expenditure requirements and other policy priorities can be more accurately assessed.

**Capital Expenditure Allocations 2015**

In line with the investment priorities which are to be published as part of the Capital Review, there will also be an increase in the provision of investment in 2015, in particular in priority areas such as Social Housing.

As set out in Table 6 below, Gross Voted Capital Expenditure in 2015 will amount to over €3.5bn. This represents a €210m increase above 2014 levels.
### Table 6: Ministerial Vote Group Gross Capital Expenditure Ceilings

(Rounding affects totals)

<table>
<thead>
<tr>
<th>Vote Group</th>
<th>2014 Estimate € million</th>
<th>2015 Estimate € million</th>
<th>Increase/ (Decrease) € million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Food &amp; the Marine</td>
<td>184</td>
<td>197</td>
<td>13</td>
</tr>
<tr>
<td>Arts, Heritage &amp; the Gaeltacht</td>
<td>66</td>
<td>62</td>
<td>(4)</td>
</tr>
<tr>
<td>Children &amp; Youth Affairs</td>
<td>42</td>
<td>35</td>
<td>(7)</td>
</tr>
<tr>
<td>Communications, Energy &amp; Natural Resources</td>
<td>110</td>
<td>89</td>
<td>(21)</td>
</tr>
<tr>
<td>Defence Group</td>
<td>8</td>
<td>12</td>
<td>4</td>
</tr>
<tr>
<td>Education &amp; Skills Group</td>
<td>546</td>
<td>530</td>
<td>(16)</td>
</tr>
<tr>
<td>Environment, Community &amp; Local Government</td>
<td>361</td>
<td>578</td>
<td>217</td>
</tr>
<tr>
<td>Finance</td>
<td>5</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Foreign Affairs &amp; Trade</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>Health</td>
<td>390</td>
<td>382</td>
<td>(8)</td>
</tr>
<tr>
<td>Jobs, Enterprise &amp; Innovation</td>
<td>442</td>
<td>450</td>
<td>8</td>
</tr>
<tr>
<td>Justice &amp; Equality</td>
<td>64</td>
<td>107</td>
<td>43</td>
</tr>
<tr>
<td>Public Expenditure &amp; Reform</td>
<td>116</td>
<td>130</td>
<td>14</td>
</tr>
<tr>
<td>Social Protection</td>
<td>19</td>
<td>9</td>
<td>(10)</td>
</tr>
<tr>
<td>Transport, Tourism &amp; Sport</td>
<td>983</td>
<td>954</td>
<td>(29)</td>
</tr>
<tr>
<td><strong>Total Gross Capital Expenditure</strong></td>
<td><strong>3,339</strong></td>
<td><strong>3,549</strong></td>
<td><strong>210</strong></td>
</tr>
</tbody>
</table>

The Department of the Environment will see an increase of €217 million in its 2015 estimate, the bulk of which will address the priority area of Social Housing.

### 2015 Capital Expenditure Reconciliation

As with the Government’s Gross Current expenditure allocations, there has been a significant increase in Capital expenditure above those levels set out in *Expenditure Report 2014*. Overall, Gross Capital Expenditure will be €297m above previous forecasts owing to the improvements in the fiscal position. These improvements have allowed that a contingency amount of €307m included in the ceilings published in last year’s Expenditure Report is available to fund capital projects.
Table 7: Technical Reconciliation of Gross Voted Capital Expenditure Ceiling 2015

<table>
<thead>
<tr>
<th></th>
<th>2015 € million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Voted Capital Expenditure Ceiling as per Expenditure Report 2014</td>
<td>3,252</td>
</tr>
<tr>
<td>Adjustments to the Ceilings</td>
<td></td>
</tr>
<tr>
<td>Policy Decisions</td>
<td></td>
</tr>
<tr>
<td>Release contingency to support expenditure</td>
<td>(307)</td>
</tr>
<tr>
<td>Stimulus Projects</td>
<td>168</td>
</tr>
<tr>
<td>Social Housing Initiative</td>
<td>200</td>
</tr>
<tr>
<td>Other increases in Departmental allocations</td>
<td>236</td>
</tr>
<tr>
<td>Revised Ceiling for 2015 Gross Voted Capital Expenditure</td>
<td>3,549</td>
</tr>
</tbody>
</table>

**Capital Expenditure Allocations: 2015 - 2017**

Table 8 sets out the revised capital envelope for the period 2015 to 2017. The prioritisation of investment in economically and socially vital sectors will continue to feature prominently in the distribution of Gross Capital Voted Expenditure across Ministerial Vote Groups. The Capital Review will set out further detail in relation to these allocations.
<table>
<thead>
<tr>
<th>Ministerial Vote Group</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Food &amp; the Marine</td>
<td>197</td>
<td>200</td>
<td>200</td>
</tr>
<tr>
<td>Arts, Heritage &amp; the Gaeltacht</td>
<td>62</td>
<td>36</td>
<td>36</td>
</tr>
<tr>
<td>Children &amp; Youth Affairs</td>
<td>35</td>
<td>17</td>
<td>16</td>
</tr>
<tr>
<td>Communications, Energy &amp; Natural Resources</td>
<td>89</td>
<td>87</td>
<td>87</td>
</tr>
<tr>
<td>Defence Group</td>
<td>12</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>Education &amp; Skills Group</td>
<td>530</td>
<td>506</td>
<td>555</td>
</tr>
<tr>
<td>Environment, Community &amp; Local Government</td>
<td>578</td>
<td>612</td>
<td>700</td>
</tr>
<tr>
<td>Finance</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Foreign Affairs &amp; Trade</td>
<td>5</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Health</td>
<td>382</td>
<td>450</td>
<td>450</td>
</tr>
<tr>
<td>Jobs, Enterprise &amp; Innovation</td>
<td>450</td>
<td>450</td>
<td>450</td>
</tr>
<tr>
<td>Justice &amp; Equality</td>
<td>107</td>
<td>107</td>
<td>110</td>
</tr>
<tr>
<td>Public Expenditure &amp; Reform</td>
<td>130</td>
<td>109</td>
<td>109</td>
</tr>
<tr>
<td>Social Protection</td>
<td>9</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>Transport, Tourism &amp; Sport</td>
<td>954</td>
<td>1,000</td>
<td>1,008</td>
</tr>
<tr>
<td><strong>Gross Allocated Capital Expenditure Ceiling</strong></td>
<td>3,549</td>
<td>3,600</td>
<td>3,748</td>
</tr>
</tbody>
</table>

The allocation for the Department of the Environment, Community & Local Government includes a multi-annual capital provision for the housing programme of €450m in 2015, €500m in 2016 and €600m in 2017, which especially reflects the Government's prioritisation of social housing provision.
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Agriculture, Food and Marine for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Agriculture, Food and the Marine</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>1,030</td>
<td>1,070</td>
<td>1,110</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Agriculture, Food and Marine to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^6\) and Non-Pay Breakdown

Chart 1(b): Programme Breakdown

---

\(^6\) Retired Civil Servants paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government’s commitment to the sustainable development of the agri-food and marine sector and to optimise its contribution to national economic development and the natural environment.

Programme A - Agri-Food Policy, Development and Trade

The aim of this Programme is to progress the further development of the agri-food sector. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to develop and implement policy proposals for the agricultural, food, forestry and fisheries industry and to participate in policy negotiations and development at national, EU and international levels. Under this Programme, the Department and its Agencies will continue to support Ireland’s socio-economic development by implementing the recommendations of Food Harvest 2020 and continuing to make progress toward achieving the sectoral targets.

Programme B - Food Safety, Animal Health and Welfare and Plant Health

The aim of this Programme is to ensure the highest standards of food safety, consumer protection and animal and plant health. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to implement effective food and feed safety and quality monitoring, inspection and control programmes and to operate a secure, comprehensive and effective laboratory service. Under this Programme, the Department and its Agencies will:

- Carry out 9,400 food safety and hygiene inspections and 8.4 million TB tests;
- Carry out 1,000 on-farm and 900 animal transport controls and inspections for animal health and welfare; and
- Implement animal disease and welfare measures to retain high disease status and brucellosis status.

Programme C - Rural Economy, Environment and Structural Changes

The aim of this Programme is to promote environmentally sustainable farming and fishing while supporting the rural and coastal economy. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to promote and implement measures to support competitiveness and sustainability of rural areas and the fisheries sector and support environmentally sustainable agriculture and fisheries. The Rural Development Programme 2014 - 2020 (RDP) will progress a range of priority areas for rural development including agri-environmental measures, on-farm resource efficient investments and knowledge transfer mechanisms to support the shift towards a low carbon, climate resilient economy. In the marine sector, the new Seafood Development Programme 2014-2020 will facilitate greater investment in the sustainability of the fleet, in processing and in the development of the seafood sector generally.

Programme D - Direct Payments

The aim of this Programme is to deliver schemes and services in support of farm incomes and market supports. Under this Programme, the allocation for 2015 will allow the Department support Ireland’s socio-economic development by delivering €1.2 billion in direct payments to farmers.
C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €1,030m represents an increase of €11m over the REV 2014 allocation and €25m over the previously published expenditure ceiling.

The additional current expenditure funding of €25m in 2015 will be utilised to commence the new round of the Rural Development Programme and support other programmes.

D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Agriculture, Food and the Marine</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expenditure</td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per</td>
<td>1,005</td>
</tr>
<tr>
<td>Expenditure Report 2014</td>
<td></td>
</tr>
<tr>
<td>Adjustments to the Ceiling</td>
<td></td>
</tr>
<tr>
<td>Sectoral Policy Decision</td>
<td></td>
</tr>
<tr>
<td>RDP, EMFF and other programme funding</td>
<td>25</td>
</tr>
<tr>
<td>Revised Current Expenditure Ceiling post Adjustments</td>
<td>1,030</td>
</tr>
</tbody>
</table>

| Capital Expenditure                           | €million |
| Capital Envelope as set out in the Expenditure Report 2014 | 168   |
| Adjustments                                   | 29   |
| Revised Capital Ceiling                       | 197  |
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Arts, Heritage and the Gaeltacht for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Arts, Heritage and the Gaeltacht</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>212</td>
<td>212</td>
<td>212</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Arts, Heritage and the Gaeltacht to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^7\) and Non-Pay Breakdown

- Pay €71.7m
- Pensions €7.0m
- Non-Pay €133.7m
- Capital €61.6m

Chart 1(b): Programme Breakdown

- A. Arts, Culture and Film €153.8m
- B. Heritage €40.0m
- C. Irish Language, Gaeltacht and Islands €41.8m
- D. North-South Co-Operation €38.4m

\(^7\) Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to the conservation, preservation, protection, development and presentation of Ireland's heritage and culture and the promotion of the Irish language, support of the Gaeltacht and development of island communities.

Programme A - Arts, Culture and Film

The aim of this Programme is to promote and develop Ireland's world-class artistic and creative strengths at home and abroad. Under this Programme, the allocation for 2015 will:

- Facilitate over 3.6m visitors to the national cultural institutions – the National Gallery of Ireland, the National Library of Ireland, the Irish Museum of Modern Art, the Chester Beatty Library, the National Concert Hall, the Crawford Gallery and the National Archives of Ireland;
- Support 480 artists and 470 art organisations and over 700 artists/art organisations through the Arts Council and Culture Ireland, reaching an audience of over 2m globally with events in all continents;
- Through the Irish Film Board, invest €11.202m in 25-30 significant film projects in 2015; and
- Deliver a series of commemorative initiatives as part of the Decade of Centenaries, 1912-1922.

Programme B - Heritage

The aim of this Programme is to conserve and manage Ireland's heritage for the benefit of present and future generations. Under this Programme, the allocation for 2015 will allow the Department and its Agencies support the protection of archaeological and built heritage, manage and operate 6 national parks and 78 nature reserves and fund conservation-related scientific surveys and reporting. The allocation will also provide for the compensation of those landowners restricted in managing their land in areas designated under the EU Habitats and Birds Directive.

Programme C - Irish Language, Gaeltacht and Islands

The aim of this Programme is to support the Irish language, to strengthen its use as the principal community language in the Gaeltacht and to assist the sustainable development of island communities. Under this Programme, the allocation for 2015 will:

- Through Údarás na Gaeltachta, support the creation of 520 jobs and maintain an employment base of 7,000 jobs in the Gaeltacht;
- Support more than 20,000 students attending Irish colleges in the Gaeltacht. Promotion of the Irish language inside and outside the Gaeltacht;
- Provide 23 island ferry services with 400,000 passenger journeys; and
- Develop a cultural centre at Teach an Phiarsaigh (Pearse’s Cottage), Ros Muc, Co. Galway.
Programme D - North-South Cooperation

The aim of this Programme is to maintain, develop and foster North-South co-operation in the context of the implementation of the Good Friday Agreement and the St. Andrews’ Agreement. Under this Programme, the allocation for 2015 will:

- Through Foras na Gaeilge and the Ulster-Scots Agency, promote the Irish and Ulster-Scots language and culture; and
- Through Waterways Ireland, maintain the waterways for some 15,000 registered boat users.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €212m represents an increase of €4m over the REV 2014 allocation and €7m over the previously published expenditure ceiling.

The additional current expenditure funding in 2015 will be utilised to support existing services and fund initiatives to commemorate the foundation of the State.

D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Arts, Heritage and the Gaeltacht</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expenditure</td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per</td>
<td>205</td>
</tr>
<tr>
<td>Expenditure Report 2014</td>
<td></td>
</tr>
<tr>
<td>Adjustments to the Ceiling</td>
<td></td>
</tr>
<tr>
<td>Sectoral Policy Decision</td>
<td></td>
</tr>
<tr>
<td>Adjustment to support delivery of existing</td>
<td>7</td>
</tr>
<tr>
<td>services and commemorations</td>
<td></td>
</tr>
<tr>
<td>Revised Current Expenditure Ceiling post</td>
<td>212</td>
</tr>
<tr>
<td>Adjustments</td>
<td></td>
</tr>
<tr>
<td>Capital Expenditure</td>
<td>€million</td>
</tr>
<tr>
<td>Capital Envelope as set out in the Expenditure</td>
<td>36</td>
</tr>
<tr>
<td>Report 2014</td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>26</td>
</tr>
<tr>
<td>Revised Capital Ceiling</td>
<td>62</td>
</tr>
</tbody>
</table>
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Children and Youth Affairs for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Children and Youth Affairs</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>975</td>
<td>975</td>
<td>975</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Children and Youth Affairs to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

**Chart 1(a): Pay, Pension and Non-Pay Breakdown**
- Pay: €256.35 m
- Pensions: €6.50 m
- Non-Pay: €712.15 m

**Chart 1(b): Programme Breakdown**
- A. Children and Family Support Programme: €676.5m
- B. Sectoral Programmes for Children and Young People: €318.6m
- C. Policy and Legislation Programme: €14.9m

---

8 Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government’s commitment to improving the outcomes for children and young people in Ireland.

Programme A: Children and Family Support Programme
The aim of this Programme is to integrate and improve the existing service delivery arrangements to protect and support the welfare of children, young people and families. Under this Programme, the allocation for 2015 will support the newly established Child and Family Agency in its delivery of integrated and effective services and interventions, including:

- Supporting and promoting the development, welfare and protection of children, and the effective functioning of families;
- Offering care and protection for some 6,400 children in circumstances where their parents have not been able to, or are unlikely to, provide the care that a child needs;
- Commissioning services relating to the provision of child and family services;
- Supporting the development and implementation of the National Service Delivery Framework (NSDF) focused on improving outcomes for children;
- Progressing the ‘Meitheal’ model that is targeted at children with unmet additional needs;
- Supporting the implementation of the Children First National Guidance and legislation; and
- Ensuring that every child in the State attends school or otherwise receives an education, and providing education welfare services to support and monitor children's attendance, participation and retention in education. Some 36,000 children are supported under the School Completion programme.

Funding under this programme will also provide safe and secure child detention school places for young people in custody, on remand or serving a sentence, including:

- 3 new residential units on the Oberstown campus (facilitating the transfer of 17 year old boys from the adult prison system); and
- a further 3 residential units to be delivered in 2015 (replacing existing detention buildings).

Programme B: Sectoral Programmes for Children and Young People
The aim of this Programme is to support the provision of both universal and targeted services for the care, development and well-being of children and young people. Under this Programme, the allocation for 2015 will:

- Pay capitation for 68,000 children in Early Childhood Care and Education places;
- Fund 34,000 childcare places to support low income parents;
- Facilitate the engagement by 400,000 children and young people in targeted youth programmes and services; and
- Support the Area Based Childhood (ABC) Programme, an early intervention initiative to help reduce child poverty.

Programme C: Policy and Legislation Programme
The aim of this Programme is to oversee key areas of policy, legislation and inter-sectoral collaboration to improve the lives and well-being of children and young people, including the implementation of the Policy Framework for Children and Young People. The allocation will also support research, including the National Longitudinal Study, and fund the Adoption Authority of Ireland and the Office of the Ombudsman for Children.
C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €975m represents an increase of €20m over the REV 2014 allocation and €37m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to support the delivery of existing services and for funding for the newly established Child and Family Agency.

D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Children and Youth Affairs</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expenditure</td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per Expenditure Report 2014</td>
<td>938*</td>
</tr>
</tbody>
</table>

**Adjustments to the Ceiling**

**Sectoral Policy Decisions**
- Support the newly established Child and Family Agency: 20
- Adjustment to support delivery of existing services: 17

**Revised Current Expenditure Ceiling post Adjustments**: 975

<table>
<thead>
<tr>
<th>Capital Expenditure</th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>15</td>
</tr>
<tr>
<td>Adjustments</td>
<td>20</td>
</tr>
</tbody>
</table>

**Revised Capital Ceilings**: 35

*This includes transfer from the HSE.*
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Communications, Energy and Natural Resources for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Communications, Energy and Natural Resources</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>320</td>
<td>320</td>
<td>320</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Communications, Energy and Natural Resources to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

- Chart 1(a): Pay, Pension⁹ and Non-Pay Breakdown
  - Capital €89.0m
  - Pay €35.5m
  - Pensions €3.1m
  - Non-Pay €281.4m

- Chart 1(b): Programme Breakdown
  - A. Communications €36.8m
  - B. Broadcasting €242.5m
  - C. Energy €71.2m
  - D. Natural Resources €30.8m
  - E. Inland Fisheries €27.6m

⁹ Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government’s commitment to promote the development of communications and energy infrastructure and markets that contribute to sustainable economic development, to promote the development of public and private broadcasting sectors and to harness Ireland’s natural resources in a productive and environmentally responsible manner.

Programme A - Communications

The aim of this Programme is to facilitate and promote investment in Next Generation Networks, to enhance internet engagement by citizens and business and to support job creation, business development and innovation especially in the digital media sector. Under this Programme, the allocation for 2015 allows the Department to plan for the State-led intervention to deliver high speed broadband nationwide and to design and validate the Postal Address Database. The Department will continue to support Ireland’s socio-economic development through
- The completion of the planning for rollout of the National Broadband Plan;
- BenefiT Programme to help thousands of citizens to get online nationwide; and
- The design, roll out, and maintenance of the national postcode system.

Programme B - Broadcasting

The aim of this Programme is to promote a vibrant broadcasting sector and to ensure that the appropriate regulatory framework is in place to achieve this. Under this Programme, the allocation for 2015 allows the Department and its Agencies to ensure the continued provision of public service broadcasting and Irish language public service broadcasting. The Department provides grants of €14.4m in support of some 300 new television and radio programmes through the Broadcasting Fund.

Programme C - Energy

The aim of this Programme is to ensure the security, continuity and competitiveness of energy supply for the economy and for consumers and to promote the sustainability of energy supply and demand. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to support Ireland’s socio-economic development by:
- Delivering energy savings of 462 GWh corresponding to 115kt CO₂ resulting in an estimated monetary saving of €27m.

Programme D - National Resources

The aim of this Programme is to manage Ireland’s mineral, hydrocarbon and other geological resources in a sustainable and productive manner. Under this Programme, the allocation for 2015 allows the Department and its Agencies to provide reliable geoscience support for environmental protection and the sustainable development of Ireland’s natural resources and to address the environmental and health and safety implications of historical mining activity.
Programme E - Inland Fisheries

The aim of this Programme is to manage Ireland’s inland fisheries in a sustainable and productive manner. Under this Programme, the allocation for 2015 allows the Department, mainly through its Agencies, to conserve, manage, protect and develop the inland fisheries resource, including sea angling. There will be:

- Approximately 6,000 environmental inspections;
- Assessment of approximately 150 rivers as part of the annual salmon management programme; and
- Sale of approximately 20,000 recreational salmon angling licences and approximately 250 commercial salmon licences.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €320m represents a decrease of €2m compared to the REV 2014 allocation and an increase of €5m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015, relative to the previously published ceiling, will be utilised to support the delivery of existing services by the Department of Communications, Energy and Natural Resources.

D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Communications, Energy and Natural Resources</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong></td>
<td></td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per Expenditure Report 2014</td>
<td>€315</td>
</tr>
<tr>
<td><strong>Adjustments to the Ceiling</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Sectoral Policy Decision</strong></td>
<td></td>
</tr>
<tr>
<td>Adjustment to support delivery of existing services</td>
<td>€5</td>
</tr>
<tr>
<td><strong>Revised Current Expenditure Ceiling post Adjustments</strong></td>
<td>€320</td>
</tr>
<tr>
<td><strong>Capital Expenditure</strong></td>
<td></td>
</tr>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>€79</td>
</tr>
<tr>
<td>Adjustments</td>
<td>€10</td>
</tr>
<tr>
<td><strong>Revised Capital Ceilings</strong></td>
<td>€89</td>
</tr>
</tbody>
</table>
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Defence for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Defence</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>885</td>
<td>885</td>
<td>885</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Defence to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^{10}\) and Non-Pay Breakdown

- Pay: €495.6m
- Pensions: €220.8m
- Non-Pay: €168.2m
- Capital: €12.2m

Chart 1(b): Programme Breakdown

- A. Defence Policy and Support, Military Capabilities and Operational Outputs: €675.9m
- Army Pensions: €221.0m

\(^{10}\)Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

VOTE 36 - Defence

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government’s commitment to providing for the military defence of the State, contributing to national and international peace and security and ensuring that the Permanent Defence Forces fulfil all other roles assigned by Government.

Programme A - Defence Policy and Support, Military Capabilities and Operational Outputs

The Department and the Permanent Defence Forces (PDF) will maintain and develop flexible defence capabilities that meet the requirement of all roles assigned by Government. Defence policy will continue to be responsive to emerging changes in the domestic and international peace and security environment. The new White Paper on Defence will provide the policy framework for the next decade. The Department and the PDF will continue the maintenance of security by:

- providing a wide range of operational supports in aid to the civil power, including cash escorts, prisoner escorts, prison security, explosive ordnance disposal; air and naval supports; and
- providing a broad range of other services including fishery protection, supports to other Government Departments and Agencies in response to civil contingencies, an Air Ambulance Service, Ministerial Air Transport and Maritime surveillance.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €885m represents a decrease of €5m compared to the REV 2014 allocation and is in line with the previously published expenditure ceiling.

The decrease of €5 million will be delivered through a combination of pay and non-pay savings.
## D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Defence</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong></td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per <em>Expenditure Report 2014</em></td>
<td>885</td>
</tr>
<tr>
<td><strong>Adjustments to the Ceiling</strong></td>
<td></td>
</tr>
<tr>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Revised Current Expenditure Ceiling post Adjustments</strong></td>
<td>885</td>
</tr>
<tr>
<td><strong>Capital Expenditure</strong></td>
<td>€million</td>
</tr>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>8</td>
</tr>
<tr>
<td>Adjustments</td>
<td>4</td>
</tr>
<tr>
<td><strong>Revised Capital Ceiling</strong></td>
<td>12</td>
</tr>
</tbody>
</table>
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Education and Skills for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Education and Skills</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>8,279</td>
<td>8,334</td>
<td>8,368</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Education and Skills to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall gross expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^1\) and Non-Pay Breakdown

<table>
<thead>
<tr>
<th>Capital</th>
<th>€30.00m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Pay</td>
<td>€1,940.47m</td>
</tr>
<tr>
<td>Pensions</td>
<td>€1,137.04m</td>
</tr>
<tr>
<td>Pay</td>
<td>€5,201.46m</td>
</tr>
</tbody>
</table>

Chart 1(b): Programme Breakdown

<table>
<thead>
<tr>
<th>D. Capital Services</th>
<th>€598.66m</th>
</tr>
</thead>
<tbody>
<tr>
<td>C. Higher Education</td>
<td>€1,403.60m</td>
</tr>
<tr>
<td>B. Skills Development</td>
<td>€348.43m</td>
</tr>
<tr>
<td>A. First, Second, and Early Years' Education</td>
<td>€6,096.29m</td>
</tr>
<tr>
<td>National Training Fund</td>
<td>€362.0m</td>
</tr>
</tbody>
</table>

\(^1\) Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government’s commitment to support the educational success of each learner and to drive improvements in the overall performance of the education and training system.

Programme A - First, Second and Early Years’ Education

The aim of this Programme is to provide a quality inclusive school and early years’ education system with improved learning outcomes. The 2015 allocation means that the pupil-teacher ratios in all schools remain unchanged. Under this Programme, the allocation for 2015 will allow the Department to continue to support education by:

- Providing for the recruitment of approximately 1,400 additional teachers in schools in 2015/2016, comprising some 900 mainstream teachers and 480 resource teachers for pupils with special educational needs;
- Providing for the recruitment of more Special Needs Assistants with funding for an increase in the number of SNAs from 10,965 to 11,330 posts;
- Providing continued funding to progress important policy initiatives relating to the:
  - literacy and numeracy strategy,
  - Junior Cycle and other curricular reforms,
  - induction and probation of new teachers and
  - provision of high speed broadband to all second level schools;
- Recruitment of additional inspectors to establish education-focused inspections in Early Years education settings; and
- Maintaining support services to children in some 850 DEIS schools.

Programme B - Skills Development

The aim of this Programme is to provide opportunities for up-skilling and re-skilling that meet the needs of individuals and the labour market. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland’s socio-economic development by:

- Maintaining the provision of 270,000 Further Education and Training places; and
- Implementing an ambitious Further Education and Training Strategy, further implementation of the Momentum and Springboard programmes as key inputs to delivering on the Action Plan for Jobs and developing new apprenticeships through a call for proposals to enterprise sectors.

Programme C - Higher Education

The aim of this Programme is to provide high quality learning, research and innovation opportunities in the higher education sector. Under the Programme, the allocation for 2015 will allow the Department to continue to provide higher education programmes and services for over 164,000 full-time students at under-graduate and post-graduate level, and continue the implementation of the Higher Education Reform Programme.
Programme D – Capital Services

The aim of this Programme is to plan and provide appropriate infrastructure for learning environments. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland’s socio-economic development by:

- Creating an additional 16,000 permanent school places for primary students and 3,000 permanent school places for second level students;
- Enhancing or replacing facilities for 2,000 primary school students and 4,000 second level students;
- Providing, under the PPP Programme, for construction of Schools Bundle 4 and continued progression of Schools Bundle 5 and the DIT Grangegorman project;
- Continuing the school site acquisition programme;
- Funding the emergency works scheme and furniture and equipment applications.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €8,279m represents an increase of €60m compared to the REV 2014 allocation and an increase of €99m over the previously published expenditure ceiling.

The additional current expenditure in 2015 will be mainly used to provide funding for additional teachers to deal with demographic pressures and for extra resource teachers and Special Needs Assistants.
## D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Education and Skills</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong></td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per <em>Expenditure Report 2014</em></td>
<td>8,180</td>
</tr>
<tr>
<td><strong>Adjustments to the Ceiling</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Sectoral Policy Decisions</strong></td>
<td></td>
</tr>
<tr>
<td>Extra mainstream teachers, resource teachers and Special Needs Assistants, largely to meet demographic pressures</td>
<td>88</td>
</tr>
<tr>
<td>Adjustment to support delivery of existing services and towards meeting other demographic pressures</td>
<td>11</td>
</tr>
<tr>
<td><strong>Revised Current Expenditure Ceiling post Adjustments</strong></td>
<td>8,279</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Capital Expenditure</th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>475</td>
</tr>
<tr>
<td>Adjustments</td>
<td>55</td>
</tr>
<tr>
<td><strong>Revised Capital Ceilings</strong></td>
<td>530</td>
</tr>
</tbody>
</table>
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Environment, Community and Local Government for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Environment, Community and Local Government</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>579</td>
<td>579</td>
<td>579</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to Department of Environment, Community and Local Government to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

For 2015, the overall expenditure allocation will be as follows:

1 Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. A particular emphasis will be placed on addressing increasing housing need. Funding will also support the key areas of environmental protection, local government services, and the development of strong and vibrant local communities.

Programme A - Housing
Under this Programme, the Department, working closely with local authorities, Approved Housing Bodies, and the Housing Agency will seek to enable households in Ireland to have access to secure, good quality housing, suited to their needs, at an affordable price in a sustainable community. The funding for 2015 will provide:

- Over €800m in total will be invested in a range of housing programmes;
- Social housing provision of over 7,500 new homes provided under a range of social housing initiatives in 2015;
- An additional €10.5 million to tackle homelessness, giving a total provision in 2015 of €55.5 million. 400 new housing units for people with specific needs and up to 150 new homes in the community will be provided for people with disabilities leaving institutional care. Some 7,600 housing adaptation grants will assist older people and people with disabilities to continue living in their own homes;
- Up to 2,000 new transfers under the Rental Accommodation Scheme. The Housing Assistance Payment will assist up to 8,000 low income families secure suitable accommodation. Approximately 3,000 additional new leased housing units will come on line in 2015 bringing the overall operational number to 8,700 in 2015; and
- Additional funding will be made available to extend the Mortgage to Rent Scheme and to fund Pyrite Remediation in eligible houses.

The Government’s new Social Housing Strategy, to be published shortly, will outline a range of actions to increase housing supply, including through the maximisation of existing social housing stock, and also harness new funding streams to underpin additional investment in social housing.

Programme B - Water
The Rural Water Programme, which provides capital funding to the Group Water sector, will continue to be managed by the Department. Under this programme, there will be continued investment to assure water quality and implementation of EU directives on water quality.

Programme C - Environment and Waste Management
- Under this Programme, the allocation for 2015 will allow the Department and its Agencies to continue to support sustainable socio-economic development by promoting protection of the environment including investing in remediation of landfill sites.

Programme D - Local Government
A significant programme of restructuring has been implemented in the local government sector in 2014. Changes to the budgetary and activity management processes, including from local retention of Local Property Tax (LPT) and the development of schedules of municipal district works, will be implemented for 2015. LPT will provide a more sustainable funding model for local government, devolve greater responsibility for financial decisions to the local level, and help renew the relationship with the citizen.

- 80% of the LPT collected in 2015 will be retained locally to fund vital public services; the remaining 20% will be re-distributed to provide top-up funding to certain local authority areas that have lower property tax bases due to the variance in property values across
the State.

- This programme also includes a payment to the Local Government Fund related to the subvention for Irish Water.

**Programme E - Community and Rural Development:**
Under this Programme, the Department, working with the Community and Voluntary Sector, will continue to support Ireland’s socio-economic development by facilitating integrated development at local level and fostering vibrant, sustainable and inclusive communities.

- Some 10,000 people will receive direct one-to-one labour market training and supports through the Local and Community Development Programme, which will draw to a close in Q1 2015. Its successor, the Social Inclusion and Community Activation Programme will support a further 30,000 people in 2015.
- Funding will continue to be made available to support a range of initiatives in the community and voluntary sector, including support to national organisations in the sector, support to strengthen and foster volunteerism and philanthropy as well as funding for seniors alert, which supports the provision of monitored alarms to enable older persons, of limited means, to continue to live securely in their homes with confidence.

**Programme F - Planning**
The aim of this Programme is to promote sustainable economic growth and balanced regional development. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to continue to support Ireland’s socio-economic development by delivering sustainable planning outcomes and supporting the planning code for co-ordinated planning and delivery of key enabling infrastructure.

**Programme G – Met Éireann**
The aim of this Programme is to provide a range of meteorological services to customers. Under this Programme, the allocation for 2015 will allow Met Éireann to maintain weather observations and forecasts.

**C. Estimates 2015: Summary of Measures**

The 2015 current expenditure ceiling of €579m represents an increase of €122m over the REV 2014 allocation and €134m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to:
- support the delivery of increased housing services and existing services (€40m);
- fund the Housing Assistance Payment (€23m); and
- fund Irish Water related costs (€71m).
## D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Environment, Community and Local Government</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong></td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per Expenditure Report 2014</td>
<td>445</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Sectoral Policy Decisions</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Funding for Irish Water related costs</td>
<td>71</td>
</tr>
<tr>
<td>Adjustment to support delivery of existing services and increased housing services</td>
<td>40</td>
</tr>
<tr>
<td>Housing Assistance Payment (transfer from Vote 37, DSP)</td>
<td>23</td>
</tr>
</tbody>
</table>

*Revised Current Expenditure Ceiling post Adjustments* 579

<table>
<thead>
<tr>
<th><strong>Capital Expenditure</strong></th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>331</td>
</tr>
<tr>
<td>Adjustments</td>
<td>247</td>
</tr>
</tbody>
</table>

*Revised Capital Ceiling* 578
Finance Group of Votes

The Finance Vote Group includes the Department of Finance, the Comptroller and Auditor General, the Revenue Commissioners and the Appeals Commissioners.

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Finance Group of Votes for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Finance</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>432</td>
<td>433</td>
<td>433</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Finance Group of Votes to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

**Chart 1(a): Pay, Pension\(^{13}\) and Non-Pay Breakdown**

- Pay €320.8m
- Non-Pay €110.8m
- Capital €10.0m

**Chart 1(b): Programme Breakdown**

- Finance Vote €30.5m
- Appeal Commissioners €0.8m
- Revenue Commissioners €398.1m
- Comptroller and Auditor General €12.2m

---

\(^{13}\) Retired Civil Servants paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of public services to be delivered in 2015 across the Vote Group. The funding provided reflects the Government's commitment to the sustainable management of the public finances and to the improvement of the standards of living of citizens. The funding provided also reflects the Government's commitment to ensure that public money is spent and taxes and customs are collected in line with the intentions of the Oireachtas.

Vote 7 - Office of the Minister for Finance

Programme A - European Union and International Policy

The aim of this Programme is to advance Ireland's national interests on EU and international policy priorities and to support the development of stronger economic relations outside of traditional markets. Under this Programme, the allocation for 2015 will allow the Department to continue to manage the post-EU/IMF Programme surveillance process and loan funding conditions and to continue to develop, manage and advance Irish interests in a European and international context.

Programme B - Financial Services Policy

The aim of this Programme is to maintain financial stability through the restructuring of the financial sector and the delivery of a stable and fit-for-purpose banking system, balanced with safeguarding consumer protection. Under this Programme, the allocation for 2015 will allow the Department to continue to manage strategies focused on the provision of credit in the economy, the resolution of distressed mortgages, personal and small/medium business debt and the development of legislation.

Programme C - Fiscal Policy

The aim of this Programme is to restore sustainable economic and employment growth by way of a stable macro-economic environment and sound public finances, to improve the living standards of Ireland’s citizens, and to deliver an appropriate taxation policy founded on fairness, enterprise and competitiveness. Under this Programme, the allocation for 2015 will allow the Department to continue to develop budgetary policies, to deliver the annual Budget and Finance Bill, annual and multiannual budgetary forecasts and to monitor the implementation of Budget 2015.

Programme D - Economic Policy

The aim of this Programme is to develop appropriate economic policies to support a resilient Irish economy founded on sustainable and balanced growth, and leading to increases in employment numbers, a stable macroeconomic environment and sound public finances. Under this Programme, the allocation for 2015 will allow the Department to continue to provide economic analysis of policy options, including tax strategies, and to produce economic forecasts to inform budgetary decision making.
**Programme E - Provision of Shared Services**

This programme currently provides Corporate Services (HR, Risk, Legal, Facilities, etc.) for the Department, together with pension and banking services for the wider Civil Service. The pensions processing service will transition to Vote 18 (Shared Services) during 2015.

**Vote 8 - Office of the Comptroller and Auditor General**

**Programme A - Audit and Reporting**

The aim of this Programme is to provide for the audit of the accounts of Government Departments and public bodies within the remit of the Comptroller and Auditor General, to produce reports that facilitate scrutiny of audited bodies by the Oireachtas, to contribute to better public administration, and to authorise the release of funds from the Exchequer on foot of requisitions by or on behalf of the Minister for Finance. The allocation for 2015 funds the provision of these services and will allow the C&AG to:

- audit the accounts of 300 bodies
- publish 25 reports, and
- control issues from the Central Fund.

**Vote 9 - Office of Revenue Commissioners**

**Programme A - Administration and Collection of Taxes, Duties and Frontier Management**

The aim of this Programme is to collect taxes and duties and implement Customs controls. Under this Programme, the allocation for 2015 will allow the Office of the Revenue Commissioners to continue to collect taxes and duties, implement customs and frontier controls, maintain high levels of timely compliance and reduce outstanding tax debt, focus on tackling non-compliance (in particular the detection of smuggling and shadow economy activities) as well as the fight against drugs, provide advice and legislation, and advance Ireland’s tax and customs agenda in international fora.

**Vote 10 - Office of the Appeal Commissioners**

**Programme A - Facilitation of Hearing of Tax Appeals**

The aim of this Programme is to ensure that all taxpayers have a right of appeal to an independent body against all decisions of the Revenue Commissioners which affect them. Under this Programme, the allocation for 2015 will allow the Office of the Appeals Commissioners to deal with potential changes in the workload and structure of the Office.
C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €432m represents a decrease of €1m compared to the REV 2014 allocation and an increase of €7m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015, relative to the previously published ceiling, will be utilised to support: the delivery of existing services; additional reporting demands in the Office of the Comptroller and Auditor General, the work of the Revenue Commissioners relating to BEPS, maintenance of the Local Property Tax and debt management systems, and audits.

D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Finance</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong></td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per <em>Expenditure Report 2014</em></td>
<td>425</td>
</tr>
<tr>
<td><strong>Sectoral Policy Decisions</strong></td>
<td></td>
</tr>
<tr>
<td>Adjustment to support the delivery of existing services</td>
<td>8</td>
</tr>
<tr>
<td>Technical transfer to pay and non-pay allocations</td>
<td>-1</td>
</tr>
<tr>
<td><strong>Revised Current Expenditure Ceiling post Adjustments</strong></td>
<td>432</td>
</tr>
<tr>
<td><strong>Capital Expenditure</strong></td>
<td>€million</td>
</tr>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>5</td>
</tr>
<tr>
<td>Adjustments</td>
<td>5</td>
</tr>
<tr>
<td><strong>Revised Capital Ceiling</strong></td>
<td>10</td>
</tr>
</tbody>
</table>
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Foreign Affairs and Trade for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Foreign Affairs and Trade</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>€679</td>
<td>€679</td>
<td>€679</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Foreign Affairs and Trade to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension14 and Non-Pay Breakdown

- Pay: €86.7m
- Non-Pay: €592.7m
- Capital: €5.0m

Chart 1(b): Programme Breakdown

- A. Promote Ireland’s Economic and Trade Interests in Europe and Internationally: €50.0m
- B. Consular, Passport and Irish Abroad Services: €70.0m
- C. Reconciliation and Cooperation on this Island: €17.1m
- D. International Peace, Security and Human Rights: €71.1m

14 Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government’s commitment to shape and support Ireland’s reputation internationally, and promote and protect abroad the values, interests and economic well-being of Ireland and its citizens.

Vote 28 - Foreign Affairs and Trade

Programme A - Promote Ireland’s Economic and Trade Interests in Europe and Internationally

The aim of this Programme is to promote Ireland as a destination for business, investment, tourism and education, to enhance Ireland’s economic reputation and to showcase Ireland’s cultural heritage. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland’s socio-economic development by:

- Leading Local Market Teams in 27 priority markets;
- Supporting at least 18 Enterprise Ireland trade missions and other trade missions and trade related events involving Ministers; and
- Leveraging Ireland’s global mission network to build strong bilateral relations.

Programme B - Consular, Passport and Irish Abroad Services

The aim of this Programme is to deliver a modern and secure passport service and provide a full range of consular services and engagement with and support for the Irish diaspora. The allocation for 2015 will allow the Department to:

- Issue circa 630,000 passports; and
- Award €11.6 million to organisations under the Emigrant Support Programme.

Programme C - Reconciliation and Co-operation on this Island

The aim of this Programme is to secure political progress in Northern Ireland, advance reconciliation and develop further opportunities for North-South cooperation. The allocation for 2015 will allow the Department to continue this work and provide targeted funding of €2.75 million to community organisations.

Programme D - International Peace, Security and Human Rights

The aim of this Programme is to contribute to international peace and security through support for effective institutions of global and regional governance; support for international disarmament and conflict resolution; and the promotion and protection of human rights and the rule of law.

Vote 27 - International Co-operation

Programme A - Work on Poverty and Hunger Reduction

The aim of this Programme is to address poverty and hunger in some of the world’s poorest countries. The allocation for 2015 will allow Irish Aid, a division in the Department, to provide €476.2m in funding to implement the Government’s policy for international development and to provide focused and timely emergency and humanitarian assistance as need arises.
C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €679m represents a decrease of €7m compared to the REV 2014 allocation and an increase of €4m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015, relative to the previously published ceiling, will be utilised to support the delivery of existing services.

D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Foreign Affairs and Trade</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong></td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per Expenditure Report 2014</td>
<td>675</td>
</tr>
<tr>
<td><strong>Sectoral Policy Decision</strong></td>
<td></td>
</tr>
<tr>
<td>Adjustments to support the delivery of existing services</td>
<td>4</td>
</tr>
<tr>
<td><strong>Revised Current Expenditure Ceiling post Adjustments</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>679</td>
</tr>
</tbody>
</table>

| **Capital Expenditure**                | €million |
| Capital Envelope as set out in the Expenditure Report 2014 | 2 |
| Adjustments                             | 3 |
| **Revised Capital Ceilings**            |        |
|                                           | 5      |
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Health Group for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Health Group</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>€13,079</td>
<td>€13,253</td>
<td>€13,292</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Health to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over the period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1: Pay, Pension, Non-Pay and Capital Breakdown

- **Pay, €5,905m, 44%**
- **Non-Pay, €6,536m, 48%**
- **Pensions, €638m, 5%**
- **Capital, €382m, 3%**
B. Public Services to be Delivered in 2015

This funding will enable a significant level of public services to be delivered in 2015 to provide effective, safe, high quality health and personal social services to the population of Ireland. It reflects the Government’s commitment to providing a health service that seeks to improve the health and wellbeing of the people of Ireland.

The level of health services to be delivered within the available funding will be set out in the Health Service Executive's 2015 National Service Plan, including developments on foot of commitments in the Programme for Government. In 2015, these will include:

- The further development of community mental health services;
- The introduction of a Universal GP service for children aged under 6 years, and older people over 70 years.
- The continued provision of core services set out in detail below

**Acute Services**

Priority areas will include the:

- Phased implementation of Money Follows the Patient;
- Measures to address the issue of delayed discharges from hospitals;
- Further implementation of the small hospitals framework;
- The development of the National Paediatric Hospital; and
- Further National Cancer Control Programme Developments, including continued implementation of the National Medical and Haemo-Oncology Programmes and enhanced Surgical Oncology Services.

**Primary Care Services**

 Provision of a wide range of community schemes nationally to 3.4m people by over 7,000 primary care contractors, including general practitioners, pharmacists, dentists and optometrists or ophthalmologists. Patient Safety and the delivery of quality services to patients will remain a key priority. Work will continue on the delivery of appropriate primary care services through primary care teams. The roll-out of a Universal GP Services in respect of children aged under six years and persons over 70 will be implemented.

**Mental Health Services**

Funding for mental health services in 2015 will support the development of service user and carer capacity to participate in the planning and delivery of mental health services. Community mental health teams will be further developed next year. Enhanced services will be provided for service users with complex needs. The development of mental health clinical programmes and improved service provision in line with the Vision for Change model of care will be progressed. Mental health promotion and suicide prevention initiatives will also be further advanced.
**Social Care Services**
Key priorities next year will include the reconfiguration of day services to benefit persons with a disability, services to address the increasing complexity of the needs of some residential and respite care individuals, and the continued roll out of the programme for children and young people. Work will continue on progressing community rehabilitation teams.

**Services for Older People**
Throughout 2015 there will be a continued emphasis on providing home care and community support services to enable older persons to live independently, in their own homes, for as long as possible. Work will continue to develop more integrated models of care for the elderly including integrated hospital and community responses to meet their needs. The Nursing Home Support Scheme will also provide residential care services for older people who require such services.

**Health and Wellbeing**
Work will continue on the implementation of Healthy Ireland. Work will also continue to reduce the chronic disease burden of the population in partnership with GPs, Acute and Community Health Care Professionals, Schools and other key stakeholders. Further initiatives will be taken to implement programmes including:
- Tobacco Free Ireland;
- The National Physical Activity Plan, and
- The National Substance Misuse Strategy.

**C. Estimates 2015: Summary of Measures**

The 2015 current expenditure ceiling of €13,079m represents an increase of €557m over the previously published 2015 expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to support the delivery of existing services and Programme for Government initiatives.
D. Reconciliation of 2015 Expenditure Ceiling

**Changes to Expenditure Ceiling**

<table>
<thead>
<tr>
<th>Department of Health¹</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong>²</td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per <em>Expenditure Report 2014</em></td>
<td>12,522³</td>
</tr>
</tbody>
</table>

**Adjustments to the Ceiling**

**Sectoral Policy Developments**

Adjustment to support delivery of existing services and Programme for Government initiatives | 557 |

**Revised Current Expenditure Ceiling post Adjustments** | 13,079 |

<table>
<thead>
<tr>
<th>Capital Expenditure</th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>390</td>
</tr>
<tr>
<td>Adjustments</td>
<td>-8</td>
</tr>
<tr>
<td><strong>Revised Capital Ceilings</strong></td>
<td>382</td>
</tr>
</tbody>
</table>

¹ The incorporation of the HSE Vote (Vote 39) with the Department of Health Vote (Vote 38) will take place in the context of the Revised Estimates Volume consequent on the Health Service Executive (Financial Matters) Act, 2014.

² In addition to the figures provided, the Department of Health is progressing a range of savings measures (€130m) and income generation measures (€330m) estimated to have the potential to support expenditure in 2015. Further detail will be provided in the Revised Estimates Volume.

³ This excludes transfer to the Department of Children and Youth Affairs.
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Jobs, Enterprise and Innovation for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Jobs, Enterprise and Innovation</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>335</td>
<td>335</td>
<td>335</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Jobs, Enterprise and Innovation to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^{18}\) and Non-Pay Breakdown

- Pay €154.1m
- Pensions €50.1m
- Non-Pay €130.8m
- Capital €450.0m

Chart 1(b): Programme Breakdown

- A. Jobs and Enterprise Development €355.6m
- B. Innovation €348.0m
- C. Regulation €81.5m

18 Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government’s commitment to support job creation and sustainability, help innovative enterprises develop their own potential, promote the development of a competitive business environment and grow exports.

Programme A – Jobs and Enterprise Development
The aim of this Programme area is to position Ireland as a competitive, innovation-driven location in which to do business, to promote entrepreneurship, to develop a strong indigenous enterprise base, to target future inward investment and to grow exports in existing and fast-growing markets. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to continue to support Ireland’s socio-economic development by:

- Enabling direct agency supports to maintain over 360,000 jobs (19% of the 1.9 million in employment in Ireland) in client companies of Enterprise Ireland (EI), IDA Ireland and the Local Enterprise Offices (LEOs);
- Providing funding to help EI, IDA Ireland and the LEOs to grow employment levels and to provide supports to create businesses and enable people to take up new job opportunities as they arise;
- Maintaining and attracting new Foreign Direct Investment to Ireland; and
- Enabling a particular emphasis on enhanced regional development.

Programme B – Innovation
The aim of this Programme is to foster and embed a world class innovation system that underpins enterprise development and drives commercialisation of research in order to build national competitive advantage across the economy. Under this Programme, the allocation for 2015 will allow the Department to:

- Enable Science Foundation Ireland to launch several new large-scale research centres of global scale and excellence that will provide major economic impact for Ireland. SFI will also maintain supports to a cohort of nearly 3,000 top-class researchers;
- Through Enterprise Ireland, support up to a further 100 innovative High Potential Start Up companies in 2015, with an associated 2,100 jobs, across a range of sectors, including Life sciences, ICT, Food and Energy;
- Scale up the Health Innovation Hub to the national level, to drive collaboration between the health system and commercial enterprises. This will deliver a significant positive benefit for the life-sciences and ICT sectors which are of strategic importance to Ireland having combined exports of over €140 billion in 2013; and
- Further improving Ireland’s competitive offering in terms of research capability, through the Programme for Research in Third-Level Institutions in areas such as Pharma/ Biopharmaceuticals, Medical Technologies, ICT, Food and Drink, and Energy.

Programme C – Regulation
The aim of this Programme is to ensure that the business regulatory system and dispute resolution mechanisms facilitate fair, efficient and competitive markets, for businesses, employees and consumers. Under this Programme, the Department and its Agencies will continue to support Ireland’s socio-economic development by:

- Driving further reforms to ease the administrative burden on business;
- Establishing the Workplace Relations Commission;
- Delivering key supports to the new Competition and Consumer Protection Commission to promote fair competition for business and consumers;
- Establishing the Low Pay Commission; and
- Facilitating a positive industrial relations environment.
C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €335m represents a decrease of €4m compared to the REV 2014 allocation and is in line with the previously published expenditure ceiling.

The decrease of €4 million relative to the 2014 REV allocation will be delivered through a combination of pay and non-pay savings.

D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Jobs, Enterprise and Innovation</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expenditure</td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per Exp. Report 2014</td>
<td>335</td>
</tr>
</tbody>
</table>

Adjustments to the Ceiling

| Revised Current Expenditure Ceiling post Adjustments | 335 |

<table>
<thead>
<tr>
<th>Capital Expenditure</th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>454</td>
</tr>
<tr>
<td>Adjustments</td>
<td>(4)</td>
</tr>
<tr>
<td>Revised Capital Ceiling</td>
<td>450</td>
</tr>
</tbody>
</table>
Justice and Equality Group of Votes


A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Justice Vote Group for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Justice</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>2,156</td>
<td>2,156</td>
<td>2,156</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Justice Vote Group to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^\text{19}\) and Non-Pay Breakdown

- Pay: €1,340.5m
- Pension: €310.0m
- Non-Pay: €505.4m
- Capital: €106.7m

Chart 1(b): Programme Breakdown

- Courts Service: €106.6m
- Justice and Equality: €367.8m
- Irish Human Rights & Equality Commission: €6.2m
- Property Registration Authority: €30.7m
- Prisons Service: €325.5m
- Gardaí Síochána: €1,425.9m

\(^{19}\) Retired Civil Servants paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015 across the Vote Group. The funding provided reflects the Government’s commitment to support the Justice and Equality sector.

**Vote 24 - Justice and Equality**

The Department of Justice and Equality has responsibility for a range of policy areas in the criminal justice and equality sphere. The Department's remit is broad and includes responsibility for agencies and offices as diverse as those involved in the support of An Garda Síochána in combating crime; the management of inward migration to the State; the promotion of justice and equality and the updating of our criminal and civil laws.

**Programme A - Maintain a Secure Ireland**

The aim of this Programme is to maintain a secure Ireland. Under this Programme, the allocation for 2015 will allow the Department to continue to support a number of key areas and bodies such as the Criminal Assets Bureau, Garda Ombudsman Commission and the Irish Naturalisation and Immigration Service. Funding of €17.4 million is also provided for the Irish Youth Service in relation to the provision of community programmes including Garda Youth Diversion Projects which engage with approximately 5,000 young people per annum.

The programme also provides for the establishment of a Policing Authority in 2015.

**Programme B - Work for Safe Communities**

The aim of this Programme is to work for safe communities. Under this Programme, the allocation for 2015 will allow the Department to support the work of the Probation Service, the implementation of the Community Service Orders, the Irish Film Classification Office and the Private Security Authority.

**Programme C - Facilitate the Provision and Administration of Justice**

The aim of this Programme is to facilitate the provision and administration of justice. Under this Programme, the allocation for 2015 will allow the Department to support the work of the Legal Aid Board, Coroners Service, Forensic Science Laboratory, State Pathologist's Office and Parole Board. The allocation will also provide payments to those women who were admitted to and worked in the Magdalene Laundries and compensation for personal injuries criminally inflicted. The costs of the planned referenda in 2015 will also be provided for.

**Programme D - Promote Equality and Integration**

The aim of this Programme is to promote equality and integration. Under this Programme, the allocation for 2015 will allow the Department to support the work of the National Disability Authority, Office for the Promotion of Migrant Integration and the regulation of charities as well as provide funding to organisations promoting gender equality, Traveller initiatives and disability awareness.
Programme E – Represent Ireland’s Justice Interests in International Fora

The aim of this Programme is to represent Ireland’s justice interests in international fora in particular in relation to the management of Ireland's policy input into Justice and Home Affairs matters in the EU, Council of Europe and the United Nations. It also encompasses expenditure in relation to measures in areas such as Anti-Human Trafficking.

Programme F – Contribute to Economic Recovery

The aim of this Programme is to contribute to economic recovery. The allocation for 2015 will allow the Department to fund the Insolvency Service Ireland, the purpose of which is to put in place measures to restore people who are insolvent to solvency in a fair, transparent and equitable way.

Vote 20 - Garda Síochána

Programme A - Working with Communities to Protect and Serve

The aim of this Programme is the on-going maintenance of national security, detection and prevention of crime including the targeting and disruption of organised crime groups, ensuring safe communities and increased compliance with road traffic legislation. The allocation for 2015 will allow for capital investment in:

- the provision of new Garda Divisional Headquarters;
- the purchase and fit-out of replacement vehicles for the Garda Fleet; and
- ICT projects.

These measures will enhance the service An Garda Síochána provides to communities.

Vote 21- Prisons

Programme A – Administration and Provision of Safe, Secure, Humane and Rehabilitative Custody for People who are sent to Prison

The aim of this Programme is to provide safe and secure custody, dignity of care and rehabilitation to prisoners for safer communities. Under this Programme, the allocation for 2015 will allow the Irish Prison Service to:

- Provide accommodation and services for 3,800 to 4,000 prisoners on a daily basis;
- Manage approximately 16,000 committals to custody;
- Continue to align prison capacities with the Inspector of Prisons recommended bed capacity;
- Review healthcare provision in light of feedback from the Council of Europe’s Committee for the Prevention of Torture;
- Ensure that drug addiction treatment programmes are available for all prisoners eligible and willing to participate;
- Increase the number of prisoners participating on the Community Return programme to 400;
- Complete the refurbishment of the D Wing in Mountjoy and provide associated work training facilities; and
- Complete the building of the new prison in Cork.
Vote 22- Courts Service

Programme A - Manage the Courts and Support the Judiciary

The aim of this Programme is to manage the courts and support the judiciary. The allocation in 2015 will allow the Courts Service to:

- Support circa 19,000 scheduled Circuit and District Court sittings and circa 4,700 scheduled High Court sittings; and
- Continue work on the development of 7 new courthouses on a PPP basis, the refurbishment of 2 existing courthouses and a range of smaller works on other courthouses.

Vote 23- Property Registration Authority

Programme A - Manage the Land Registry and the Registry of Deeds

The aim of this Programme is to manage and control the Land Registry and the Registry of Deeds and to promote and extend the registration of ownership of land. The allocation for 2015 will allow the Property Registration Authority to:

- Complete 180,000 applications for registration on the Land Registry;
- Process 130,000 applications for title plans; and
- Complete 9,000 applications for first registration on the Land Registry.

Vote 42 – Irish Human Rights and Equality Commission (IHREC)

Programme A - Irish Human Rights and Equality Commission function

The aim of this Programme is to put the administrative and operational functions in place that will enable the Commission to engage effectively in relation to equality and human rights issues, particularly in supporting public bodies to address relevant issues within their mandates.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €2,156m represents an increase of €35m compared to the REV 2014 allocation and an increase of €96m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to support the delivery of existing services and new initiatives outlined below.
## D. Reconciliation of 2015 Expenditure Ceiling

### Department of Justice

<table>
<thead>
<tr>
<th>Current Expenditure</th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministerial Expenditure Ceiling as per <em>Expenditure Report 2014</em></td>
<td>2,060</td>
</tr>
</tbody>
</table>

### Adjustments to the Ceiling

#### Sectoral Policy Decisions

- Investment in An Garda Síochána and associated bodies to underpin the Government's justice reform programme, including the setting up of an Independent Policing Authority and strengthening the role and remit of the Garda Síochána Ombudsman Commission: 42
- Implementation of ongoing reforms of the Courts including establishment of the new Court of Appeal: 2
- Civilianisation of immigration function at Dublin Airport: 3
- Establishment of the Irish Human Rights and Equality Commission, the Charities Regulatory and Legal Services Regulatory Authorities: 7
- Magdalen related payments: 11
- Maintain current funding levels for a range of essential services across the Justice and Equality sector including operational costs for An Garda Síochána, Courts and Prison Services: 31

**Revised Current Expenditure Ceiling post Adjustments**: 2,156

### Capital Expenditure

<table>
<thead>
<tr>
<th>Capital Envelope as set out in the Expenditure Report 2014</th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjustments</td>
<td>45</td>
</tr>
</tbody>
</table>

**Revised Capital Ceiling**: 107
Public Expenditure and Reform Group of Votes

The Public Expenditure and Reform Vote Group includes the Department of Public Expenditure and Reform, the Office of Public Works, Ombudsman, Public Appointments Service, Superannuation and Retired Allowances, State Laboratory, Valuation Office, Shared Services and the Office of Government Procurement.

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Public Expenditure and Reform Group of Votes for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Public Expenditure and Reform Group of Votes</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>875</td>
<td>895</td>
<td>915</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Public Expenditure and Reform Group of Votes to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^1\) and Non-Pay Breakdown

- Pay €170.4m
- Pensions €473.9m
- Non-Pay €231.1m
- Capital €129.6m

Chart 1(b) Programme Breakdown

- A. Public Expenditure & Sectoral Policy, €17.6m
- B. Public Service Management and Reform, €22.6m
- Other Votes, €964.8m

\(^1\) Retired Civil Servants are paid from the Superannuation Vote.
**B. Public Services to be Delivered in 2015**

This funding will enable a significant level of services to be delivered in 2015 across the Vote Group. The funding provided reflects the Government’s commitment to delivering well-managed and well-targeted public expenditure through a modernised, effective and accountable public service.

**Vote 11 – Public Expenditure and Reform**

**Programme A – Public Expenditure and Sectoral Policy**

The aim of this Programme is to manage public expenditure at more sustainable levels in a planned, rational and balanced manner in support of Ireland’s economic performance and social progress. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland’s socio-economic development by advising Government on sustainable current and capital expenditure policy consistent with the Government’s medium-term fiscal strategy, managing €1.2bn in EU co-funded structural programmes and promoting a stronger focus on value-for-money in public expenditure.

**Programme B – Public Service Management and Reform**

The aim of this Programme is to drive efficiency, effectiveness and reform across the public service and to support national income and pensions policies consistent with budgetary sustainability, competitiveness and quality of service delivery. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland’s socio-economic development by leading and co-ordinating the delivery of public service reform across a range
of areas including traditional shared services, legislation, the Government’s ICT and eGovernment programmes, and by implementing public service pay and pensions policies while maintaining industrial relations stability.

<table>
<thead>
<tr>
<th>Vote 12 - Superannuation and Retired Allowances</th>
</tr>
</thead>
<tbody>
<tr>
<td>The allocation for 2015 will provide for the payment of pensions to 20,000 retired Civil Servants and the processing of 2,000 cases in accordance with Pension Scheme Rules.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vote 13 - Office of Public Works</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Programme A - Flood Risk Management</strong></td>
</tr>
<tr>
<td>The allocation for 2015 will allow the OPW develop, coordinate and implement programmes and measures to reduce the national level of flood risk to people, property, infrastructure and the environment. It will develop effective flood risk management responses through sustainable planning, guidance, information and appropriate alleviation measures in line with international best practice.</td>
</tr>
</tbody>
</table>

| **Programme B - Estate Portfolio Management** |
| The allocation for 2015 will allow the OPW to manage its property portfolio effectively, implement building and maintenance programmes and provide built accommodation and facility solutions for Government and State clients. It will also allow the OPW to manage the State’s heritage and cultural institutions property portfolio in a manner that conserves and protects while maximising and improving public access. |

<table>
<thead>
<tr>
<th>Vote 14 - State Laboratory</th>
</tr>
</thead>
<tbody>
<tr>
<td>The allocation for 2015 will allow the State Laboratory to continue to provide a high quality laboratory and advisory service to ensure the quality and safety of Irish food, to support Revenue in tax collection and to support Coroners’ investigations into unexplained deaths. The Laboratory will test for 350,000 analytes in 12,000 samples and issue 4,000 statements to assist the Courts including Coroners.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vote 16 - Valuation Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>The allocation for 2015 will allow the Valuation Office to provide a valuation service on behalf of the State and will allow the Valuation Tribunal to consider consequent appeals.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vote 17 - Public Appointments Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>The allocation for 2015 will allow the Public Appointments Service to continue to recruit persons to the civil and public service at an increasing rate, facilitate the movement of Civil and Public Servants within and between sectors and to fulfil its expanding brief, including putting the process in place for appointments to State Boards as set out in the recent Government Decision. Vacancies on State boards will be advertised on the new Stateboard.ie website.</td>
</tr>
</tbody>
</table>
Vote 18 – Shared Services

Shares Services is vital in enabling the Public Service to deliver better services to more people by simplifying fragmented structures of public administration and enabling rationalisation of processes that are duplicated across Public Service Bodies. The allocation for 2015 will allow:

- The National Shared Service Office to continue shared service transformation in the Civil Service and to support other public service sectors to develop shared services in line with their individual strategies.
- PeoplePoint to consolidate and streamline the delivery of transaction HR and pensions administration functions across 38 public service bodies providing better value-for-money.
- The Payroll Shared Services Centre to deliver payroll and pensions processing services more efficiently for 53 public service bodies.
- Financial Management Shared Services to continue preparations for the delivery of a centralised financial management service to Departments and Agencies.

Vote 19 – Office of the Ombudsman

The Office of the Ombudsman provides permanent secretariats to 5 different Statutory functions as well as the Referendum Commission when established.

The allocation for 2015 will allow the Office to continue its work in upholding the principles of openness, fairness, effectiveness and accountability in the delivery of public services and the promotion of ethical public administration.

Vote 41 – Office of Government Procurement

The new Office of Government Procurement and the reformed sectoral procurement functions will strengthen procurement capability and enable the State to deliver much needed services more efficiently and achieve better value for money. The allocation for 2015 will allow the Office of Government Procurement to deliver high quality, cost-effective and efficient centralised public sector procurement and target of savings of €150m in 2015 with €80m of the savings in spending categories directly sourced by the OGP.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €875m represents an increase of €44m compared to the REV 2014 allocation and an increase of €45m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to provide for pressures relating to superannuation payments, support the delivery of existing services and provide funding for reform initiatives in the areas of Shared Services, procurement, lobbying and Freedom of Information.
## D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Public Expenditure and Reform</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong></td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per Expenditure Report 2014</td>
<td>830</td>
</tr>
<tr>
<td><strong>Adjustments to the Ceiling</strong></td>
<td></td>
</tr>
<tr>
<td>Sectoral Policy Decisions</td>
<td></td>
</tr>
<tr>
<td>Superannuation</td>
<td>30</td>
</tr>
<tr>
<td>Shared Services</td>
<td>7</td>
</tr>
<tr>
<td>Office of Government Procurement (OGP)</td>
<td>6</td>
</tr>
<tr>
<td>Other Adjustments to support delivery of existing services</td>
<td>2</td>
</tr>
<tr>
<td><strong>Revised Current Expenditure Ceiling post Adjustments</strong></td>
<td>875</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Capital Expenditure</th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>101</td>
</tr>
<tr>
<td>Adjustments</td>
<td>29</td>
</tr>
<tr>
<td><strong>Revised Capital Ceiling</strong></td>
<td>130</td>
</tr>
</tbody>
</table>
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Social Protection for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Social Protection</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>19,406</td>
<td>19,336</td>
<td>19,269</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to Department of Social Protection to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^1\) and Non-Pay Breakdown

Chart 1(b): Vote Group Breakdown

\(^1\) Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015 and reflects the Government's commitment to promoting active participation in the economy through the provision of income supports, employment services and other services.

**Programme A - Social Assistance Schemes, Services, Administration and Payment to Social Insurance Fund and Social Insurance Fund Income and Expenditure**

The aim of this programme (including the Social Insurance Fund) is to provide income support as well as employment and community services to enable people to participate in society in a positive way and to prevent poverty. Each week, nearly 1.5 million people receive a social welfare payment and, when qualified adults and children are included, almost 2.3 million people benefit from these payments.

The allocation for 2015 will allow the Department to deliver:

- A wide range of social insurance and social assistance income support schemes such as:
  - Pensions in respect of 560,000 older people,
  - Working age supports to some 480,000 people,
  - Income supports for illness, disability and carers to almost 300,000 people,
  - Child benefit payments to 610,000 families in respect of almost 1.2 million children each month, and
  - Assistance to almost 410,000 households with key household bills;
- An adequate and sustainable welfare system, particularly having regard to the challenges faced by demographic pressures including an estimated 18,000 increase in the number of pensioners;
The implementation of the Government's Pathways to Work Programme, with the aim of reducing long term dependence on welfare payments by more intensive engagement with jobseekers through the Intreo service, and the roll out of the Youth Guarantee and JobPath initiatives;

A range of employment services, such as individual and group engagement sessions for all jobseekers and employment supports, as well as community services to promote social inclusion and provide a pathway to employment. The key goal, in this regard, is higher employment/participation levels and better life outcomes with resulting reductions in DSP spending and allied increases in Exchequer, Social Insurance Fund revenue;

Increased employer services including recruitment services, online vacancy publication and matching employment supports and redundancy and insolvency services;

Active co-ordination of the implementation of Government strategies for social inclusion under the National Action Plan for Social Inclusion and the Europe 2020 Strategy;

Timely access to decisions, payments and reviews for all schemes and services;

Appropriate social policies in areas such as pensions, child income support, activation and job seekers, and the implementation of a programme of reform to underpin the sustainability of the welfare system into the future. This includes the maintenance of the social insurance system, based on paid PRSI contributions with an appropriate level of entitlements in due course based on these contributions; and

Improved cost-effectiveness in all areas of expenditure, including the minimisation of fraud and error in the welfare system. The Public Services Card registrations carried out by the Department will assist, in this regard, as a secure identification card for use across the Public Service.

The 2015 allocation will also allow the Department to continue to support Ireland’s socio-economic development by providing for a number of new measures and increases, including:

A doubling of places on the JobsPlus scheme from 3,000 to 6,000 to incentivise employers to hire the long term unemployed;

A Working Family Dividend scheme to help support low income families to take up employment opportunities through the continued provision of child-related income supports for a period of time in employment;

Two measures to help older people and other vulnerable groups with the introduction of water charges - Water Support payment of €100 per annum to recipients of the Household Benefit Package and an increase of €100 per annum in fuel allowance payments for those recipients who do not already qualify for household benefit payments;

An increase in the living alone allowance to €9 per week which will help nearly 180,000 elderly and vulnerable people; and

An increase of €5 per month in Child Benefit.
C. Estimates 2015: Summary of Measures

Outlined below are the new measures to be implemented by the Department in 2015.

<table>
<thead>
<tr>
<th>Measure</th>
<th>Cost in 2015 (€m)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Introduction of the Working Family Dividend</strong></td>
<td></td>
</tr>
<tr>
<td>This payment will allow an unemployed or lone parent family to keep the Qualified Child Increase (IQC) for a period of up to 2 years after transitioning from unemployment into work. The family will keep 100% of the IQC in year 1 (€29.80 per week), dropping down to 50% in year 2.</td>
<td>22</td>
</tr>
<tr>
<td><strong>Living Alone Allowance</strong></td>
<td></td>
</tr>
<tr>
<td>The Living Alone Allowance payment will increase by €1.30 per week, from €7.70 to €9.</td>
<td>12</td>
</tr>
<tr>
<td><strong>Water Allowance on the Household Benefits Package</strong></td>
<td></td>
</tr>
<tr>
<td>This measure will provide €100 per annum to recipients of the Household Benefit package to offset the cost of their water bills.</td>
<td>42</td>
</tr>
<tr>
<td><strong>Fuel Allowance</strong></td>
<td></td>
</tr>
<tr>
<td>An increase of €100 per annum will be provided to Fuel Allowance recipients who do not already receive the HHB package to help to offset the cost of water bills.</td>
<td>24</td>
</tr>
<tr>
<td><strong>Establishment of JobPath</strong></td>
<td></td>
</tr>
<tr>
<td>This contracted service will provide case management to the long-term unemployed cohort. This service will assist clients in returning to the labour force through improving their job seeking skills and engaging with employers to set up employment opportunities.</td>
<td>12</td>
</tr>
<tr>
<td><strong>JobsPlus</strong></td>
<td></td>
</tr>
<tr>
<td>There will be a doubling of JobsPlus places, from 3,000 to 6,000. This scheme incentivises employers to hire long-term unemployed people through a direct payment to the employer.</td>
<td>12</td>
</tr>
<tr>
<td><strong>Child Benefit</strong></td>
<td></td>
</tr>
<tr>
<td>Increase the monthly rate of Child Benefit by €5 per child. The rate will increase from €130 per child to €135 from January 1st, 2015.</td>
<td>72</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>196</td>
</tr>
</tbody>
</table>
## D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Social Protection</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong></td>
<td></td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per <em>Expenditure Report 2014</em></td>
<td>€19,365</td>
</tr>
<tr>
<td><strong>Technical Adjustments</strong></td>
<td></td>
</tr>
<tr>
<td>Additional savings due to the Live Register in REV 2014</td>
<td>-42</td>
</tr>
<tr>
<td>Transfer to Vote 25 (DECLG) in relation to the Housing Assistance Payment</td>
<td>-23</td>
</tr>
<tr>
<td>Transfer of funding for JobsPlus from the Exchequer and the Social Insurance Fund</td>
<td>10</td>
</tr>
<tr>
<td><strong>Sectoral Policy Developments</strong></td>
<td></td>
</tr>
<tr>
<td>Budget Measures as detailed in Section C</td>
<td>196</td>
</tr>
<tr>
<td>Adjustment to support delivery of existing services and offset pressures</td>
<td>300</td>
</tr>
<tr>
<td><strong>Live Register Adjustments</strong></td>
<td></td>
</tr>
<tr>
<td>Additional reductions in expenditure related to the Live Register</td>
<td>-400</td>
</tr>
<tr>
<td><strong>Revised Current Expenditure Ceiling post Adjustments</strong></td>
<td>€19,406</td>
</tr>
</tbody>
</table>

| Capital Expenditure            |      |
| Capital Envelope as set out in the Expenditure Report 2014 Adjustments | €9 |
| **Revised Capital Ceiling**    |      |
|                                | €9 |
# ANNEX - Social Protection Rates of Payment 2015

## Table 1

Maximum Weekly Rates of Social Insurance from January 2015

<table>
<thead>
<tr>
<th>Personal and Qualified Adult Rates</th>
<th>Present</th>
<th>New</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State Pension (Contributory)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Under 80:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>230.30</td>
<td>230.30</td>
</tr>
<tr>
<td>Person with qualified adult under 66</td>
<td>383.80</td>
<td>383.80</td>
</tr>
<tr>
<td>Person with qualified adult 66 or over</td>
<td>436.60</td>
<td>436.60</td>
</tr>
<tr>
<td>(ii) 80 or over:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>240.30</td>
<td>240.30</td>
</tr>
<tr>
<td>Person with qualified adult under 66</td>
<td>393.80</td>
<td>393.80</td>
</tr>
<tr>
<td>Person with qualified adult 66 or over</td>
<td>446.60</td>
<td>446.60</td>
</tr>
</tbody>
</table>

**Widow’s/ Widower’s Contributory Pension**

<table>
<thead>
<tr>
<th></th>
<th>Present</th>
<th>New</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Under 66:</td>
<td>193.50</td>
<td>193.50</td>
</tr>
<tr>
<td>(ii) 66 and under 80:</td>
<td>230.30</td>
<td>230.30</td>
</tr>
<tr>
<td>(iii) 80 or over:</td>
<td>240.30</td>
<td>240.30</td>
</tr>
</tbody>
</table>

*Note (ii) and (iii) are the same as State Pension (Contributory) Rates.*

**Invalidity Pension**

<table>
<thead>
<tr>
<th></th>
<th>Present</th>
<th>New</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal rate</td>
<td>193.50</td>
<td>193.50</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>331.60</td>
<td>331.60</td>
</tr>
</tbody>
</table>

**Carer's Benefit**

<table>
<thead>
<tr>
<th></th>
<th>Present</th>
<th>New</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal rate</td>
<td>205.00</td>
<td>205.00</td>
</tr>
</tbody>
</table>

**Maternity Benefit**

<table>
<thead>
<tr>
<th></th>
<th>Present</th>
<th>New</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Rate</td>
<td>230.00</td>
<td>230.00</td>
</tr>
</tbody>
</table>

**Occupational Injuries Benefit - Death Benefit Pension**

<table>
<thead>
<tr>
<th></th>
<th>Present</th>
<th>New</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Personal rate under 66</td>
<td>218.50</td>
<td>218.50</td>
</tr>
<tr>
<td>(ii) Personal rate 66 and under 80</td>
<td>234.70</td>
<td>234.70</td>
</tr>
<tr>
<td>(iii) Personal rate 80 or over</td>
<td>244.70</td>
<td>244.70</td>
</tr>
</tbody>
</table>

**Occupational Injuries Benefit - Disablement Pension**

<table>
<thead>
<tr>
<th></th>
<th>Present</th>
<th>New</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal rate</td>
<td>219.00</td>
<td>219.00</td>
</tr>
</tbody>
</table>

**Illness/ Jobseeker’s Benefit**
<table>
<thead>
<tr>
<th>Section</th>
<th>Rate 1</th>
<th>Rate 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal rate</td>
<td>188.00</td>
<td>188.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>312.80</td>
<td>312.80</td>
</tr>
<tr>
<td><strong>Injury Benefit/ Health and Safety Benefit</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>188.00</td>
<td>188.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>312.80</td>
<td>312.80</td>
</tr>
<tr>
<td><strong>Guardian's Payment (Contributory)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>161.00</td>
<td>161.00</td>
</tr>
<tr>
<td><strong>Increases for a qualified child</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All schemes in respect of all children</td>
<td>29.80</td>
<td>29.80</td>
</tr>
</tbody>
</table>
## Table 2

### Maximum Weekly Rates of Social Assistance from January 2015

<table>
<thead>
<tr>
<th>Scheme</th>
<th>Present Rate</th>
<th>New Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Personal and Qualified Adult Rates</strong></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>State Pension (Contributory)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Under 80:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>219.00</td>
<td>219.00</td>
</tr>
<tr>
<td>Person with qualified adult under 66</td>
<td>363.70</td>
<td>363.70</td>
</tr>
<tr>
<td>(ii) 80 or over:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>229.00</td>
<td>229.00</td>
</tr>
<tr>
<td>Person with qualified adult under 66</td>
<td>373.70</td>
<td>373.70</td>
</tr>
<tr>
<td>Widow's/Widower’s Contributory Pension</td>
<td>188.00</td>
<td>188.00</td>
</tr>
<tr>
<td>One-Parent Family Payment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate with one qualified child (child not aged 18)</td>
<td>217.80</td>
<td>217.80</td>
</tr>
<tr>
<td>Carer’s Allowance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Under 66</td>
<td>204.00</td>
<td>204.00</td>
</tr>
<tr>
<td>(ii) 66 or over</td>
<td>239.00</td>
<td>239.00</td>
</tr>
<tr>
<td>Disability Allowance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>188.00</td>
<td>188.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>312.80</td>
<td>312.80</td>
</tr>
<tr>
<td>Pre-Retirement Allowance/Farm Assist</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>188.00</td>
<td>188.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>312.80</td>
<td>312.80</td>
</tr>
<tr>
<td>Guardian’s Payment (Non-Contributory)</td>
<td>161.00</td>
<td>161.00</td>
</tr>
<tr>
<td>Increases for a qualified child</td>
<td></td>
<td></td>
</tr>
<tr>
<td>All schemes in respect of all children</td>
<td>29.80</td>
<td>29.80</td>
</tr>
</tbody>
</table>
### Table 3

**Maximum Weekly Rates of Jobseeker's Allowance January 2015**

<table>
<thead>
<tr>
<th>Age Category</th>
<th>Present Rate</th>
<th>New Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td><strong>18 to 21 years of age</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>200.00</td>
<td>200.00</td>
</tr>
<tr>
<td><strong>22 to 24 years of age</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>200.00</td>
<td>200.00</td>
</tr>
<tr>
<td><strong>25 years of age</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic Personal rate</td>
<td>144.00</td>
<td>144.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>268.80</td>
<td>268.80</td>
</tr>
<tr>
<td><strong>26 years of age and over</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic Personal rate</td>
<td>188.00</td>
<td>188.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>312.80</td>
<td>312.80</td>
</tr>
</tbody>
</table>
### Table 4

**Maximum Weekly Rates of Supplementary Welfare Allowance January 2015**

<table>
<thead>
<tr>
<th>Age Group</th>
<th>Present Rate</th>
<th>New Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>18 to 21 years of age</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>200.00</td>
<td>200.00</td>
</tr>
<tr>
<td><strong>22 to 24 years of age</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal rate</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>200.00</td>
<td>200.00</td>
</tr>
<tr>
<td><strong>25 years of age</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic Personal rate</td>
<td>144.00</td>
<td>144.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>268.80</td>
<td>268.80</td>
</tr>
<tr>
<td><strong>26 years of age and over</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic Personal rate</td>
<td>186.00</td>
<td>186.00</td>
</tr>
<tr>
<td>Person with qualified adult</td>
<td>310.80</td>
<td>310.80</td>
</tr>
</tbody>
</table>

### Table 5

**Changes in Monthly Rates of Child Benefit from January 2015**

<table>
<thead>
<tr>
<th>Child Benefit</th>
<th>Present Rate</th>
<th>New Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate per child</td>
<td>130.00</td>
<td>135.00</td>
</tr>
</tbody>
</table>
Department of the Taoiseach (including Law Offices)

The Taoiseach’s Vote Group includes the Department of the Taoiseach, the President’s Establishment, the Office of the Attorney General, Office of the Director of Public Prosecutions, Chief State Solicitor’s Office and the Central Statistics Office.

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of the Taoiseach for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of the Taoiseach</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>161</td>
<td>162</td>
<td>162</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to Department of the Taoiseach to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^1\) and Non-Pay Breakdown

- Pay €93.8m
- Pensions €0.1m
- Non-Pay €67.7m

Chart 1(b): Programme Breakdown

- President's Establishment €3.5m
- Office of the Director of Public Prosecutions €38.4m
- Chief State Solicitor’s Office €28.3m
- Office of the Attorney General €15.5m
- Central Statistics Office €53.9m

---

\(^1\) Retired Civil Servants paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015 across the Vote Group. The funding provided reflects the importance of the key Constitutional Offices of the President, the Taoiseach and the Attorney General and the key services provided by the other Offices.

**Vote 2 - Department of the Taoiseach**

**Programme A - Supporting the work of the Taoiseach and the Government**

The aim of this Programme is to tackle the economic crisis with a particular focus on jobs and growth; ensure that Ireland plays a full and effective role in all aspects of the European Union, protecting our national interests while also contributing to progress and prosperity across the Union; oversee the full implementation of the Programme for Government including commitments in the policy areas of the Diaspora and International Financial Services; provide excellent support services for the Taoiseach and Government; help to reform and restore trust in the institutions of the State, and in Ireland’s reputation at home and abroad, learning lessons from past mistakes; help to renew and transform the Public Service; help to ensure that Government policies and services support a socially inclusive and fair society; help to maintain peace and to further enhance relationships on the island of Ireland and between Ireland and Britain and bring a whole-of-Government perspective to issues emerging from the growth of the digital economy.

**Vote 1 - President’s Establishment**

**Programme A - President’s Establishment**

The aim of this Programme is to support the President in the execution of his constitutional, legal and representational duties and responsibilities.

**Programme B - Centenarian Bounty**

The aims of this Programme is to ensure that the Centenarian Bounty is operated in a timely and expeditious manner.

**Vote 3 - Office of the Attorney General**

**Programme A - Delivery of Professional Legal Services to Government, Departments and Offices**

The aim of this Programme is to provide the highest standard of professional legal services to Government, Departments and Offices. Under this Programme, the allocation for 2015 will allow the Office to support the Attorney General as legal adviser to the Government, to deliver high quality specialist legal advisory service to Government, Departments and Offices, to provide a high quality professional specialist and efficient legislative drafting service to Government and to support and assist in the co-ordination of the legal services of the State.
Vote 5 - Office of the Director of Public Prosecutions

Programme A - Provision of Prosecution Service

The aim of this Programme is to provide a prosecution service that is independent, fair and effective. Under this Programme, the allocation for 2015 will allow the Office to support the Director of Public Prosecutions in the direction and supervision of public prosecutions and related criminal matters received from An Garda Síochána and from other specialised investigative agencies.

Vote 6 - Office of the Chief State Solicitor

Programme A - Provision of Legal Services

The aim of this Programme is to deliver a high quality specialist service to the Attorney General, the Departments and Offices. Under this Programme, the allocation for 2015 will allow the Office to provide such services in the areas of litigation, provision of legal advice in property and transactional matters, and assistance in the negotiation of complex business contracts.

Vote 4 - Central Statistics Office

Programme A - Delivery of Annual Statistical Programme

The aim of this Programme is to collect, compile, extract and disseminate for statistical purposes information relating to economic, social and general activities and conditions in the State. Under this Programme, the allocation for 2015 will allow the CSO to:

- Publish over 300 statistical releases and publications
- Advance preparations for the conduct of a Census of Population in April 2016;
- Progress other cyclical statistical projects including the Household Budget Survey (HBS) 2015/2016, a National Employment Survey (NES), and an Irish Health Survey (IHS).
C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €161m represents an increase of €15m compared to the REV 2014 allocation and an increase of €16m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to provide funding for:
- Additional responsibilities in the areas of Data Protection, Diaspora Affairs and International Financial Services;
- Census funding for Central Statistics Office;
- Existing services.

D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of the Taoiseach</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Expenditure</strong></td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling</td>
<td></td>
</tr>
<tr>
<td>(as per Expenditure Report 2014)</td>
<td>145</td>
</tr>
<tr>
<td><strong>Adjustments to the Ceiling</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Sectoral Policy Adjustments</strong></td>
<td></td>
</tr>
<tr>
<td>Increase for Central Statistics Office for Census 2016 and 2015 surveys</td>
<td>13</td>
</tr>
<tr>
<td>Other Adjustments to support delivery of existing services</td>
<td>3</td>
</tr>
<tr>
<td><strong>Revised Current Expenditure Ceiling post Adjustments</strong></td>
<td>161</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Capital Expenditure</th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>0</td>
</tr>
<tr>
<td>Adjustments</td>
<td>0</td>
</tr>
<tr>
<td><strong>Revised Capital Ceiling</strong></td>
<td>0</td>
</tr>
</tbody>
</table>
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Transport, Tourism and Sport for the period 2015-2017 are presented in the table below.

<table>
<thead>
<tr>
<th>Department of Transport, Tourism and Sport</th>
<th>2015 €m</th>
<th>2016 €m</th>
<th>2017 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Voted Current Expenditure</td>
<td>672</td>
<td>672</td>
<td>672</td>
</tr>
</tbody>
</table>

The multi-annual expenditure ceilings are binding and it will fall to the Department of Transport, Tourism and Sport to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension\(^{23}\) and Non-Pay Breakdown

- Pay €68.6m
- Pensions €11.5m
- Non-Pay €592.0m
- Capital €954.0m

Chart 1(b): Programme Breakdown

- A. Civil Aviation €25.9m
- B. Land Transport €1,307.9m
- C. Maritime Transport and Safety €90.4m
- D. Sports and Recreation Services €82.1m
- E. Tourism Services €119.8m

\(^{23}\) Retired Civil Servants are paid from the Superannuation Vote.
B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government’s commitment to the transport, tourism and sport sectors.

**Programme A - Civil Aviation**

The aim of this Programme is to ensure that the aviation sector is safe, competitive, cost-effective and sustainable and to ensure maximum connectivity for Ireland with the rest of the world. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to ensure that Irish aviation meets the highest standards of safety and security. The Department and its Agencies will continue to support the development and growth of the air transport sector and of traffic using Irish controlled airspace. Under this Programme, the Department and its Agencies will target the delivery of 28m passengers through State and Regional Airports.

**Programme B - Land Transport**

The aim of this Programme is to provide for the maintenance and upgrade of the transport network and to ensure the delivery of public transport services. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to promote and advance road safety and greater sustainability in travel and transport, maintain the capacity of the network ensuring the delivery of efficient public transport services. The main focus will be maintenance of existing infrastructure, replacement where necessary and elimination of bottlenecks which could impede economic growth.

**Programme C - Maritime Transport and Safety**

The aim of this Programme is to ensure the safety and competitiveness of maritime transport services, the protection of the marine environment and the provision of an effective emergency response service. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to carry out maritime regulation and provide Irish Coast Guard emergency services, including the licensing and inspection of 1,500 vessels, the licencing and certification of 1,500 people and the inspection of 50 port facilities.

**Programme D - Sports and Recreation Services**

The aim of this Programme is to promote sports participation and to contribute to a healthier and more active society. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to facilitate the development of sports facilities at national, regional and local level including the National Sports Campus at Abbotstown. Under this Programme, the Department will continue to support Ireland’s socio-economic development by distributing €29.1m under the Sports Capital Programme in 1,330 payments to approved projects.

**Programme E - Tourism Services**

The aim of this Programme is to support the tourism industry. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to ensure that Ireland is marketed as a tourism destination at home and abroad and to pursue all-island tourism co-operation. Under this Programme, the Department will aim to grow overseas visits to Ireland by at least 4% and associated revenue by 7%.
C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €672m represents a decrease of €15m compared to the REV 2014 allocation and is €2m above the previously published expenditure ceiling.

The decrease of €15 million will be delivered from savings in the RSA, Fáilte Ireland, Tourism Ireland, Aviation Services, Road Services, Maritime Programme, Regional Airports, and from other efficiencies.

D. Reconciliation of 2015 Expenditure Ceiling

<table>
<thead>
<tr>
<th>Department of Transport, Tourism and Sport</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expenditure</td>
<td>€million</td>
</tr>
<tr>
<td>Ministerial Expenditure Ceiling as per Expenditure Report 2014</td>
<td>670</td>
</tr>
</tbody>
</table>

Adjustments to the Ceiling

<table>
<thead>
<tr>
<th>Sectoral Policy Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjustment to support delivery of existing services</td>
</tr>
</tbody>
</table>

Revised Current Expenditure Ceiling post Adjustments | 672 |

<table>
<thead>
<tr>
<th>Capital Expenditure</th>
<th>€million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Envelope as set out in the Expenditure Report 2014</td>
<td>818</td>
</tr>
<tr>
<td>Adjustments</td>
<td>136</td>
</tr>
<tr>
<td>Revised Capital Ceiling</td>
<td>954</td>
</tr>
</tbody>
</table>
PART III Evaluation and Reform
Spending Better

The expenditure allocations presented and explained in Part II show the broad range of public services that are delivered by Government Departments and their Agencies. Given the substantial level of spending that is being committed over the next three years there is an obligation on public bodies to ensure that the services they deliver meet the needs of our citizens and represent value for money for the taxpayer. In support of this, the Department of Public Expenditure and Reform has instigated a wide ranging programme of reforms that aims to improve the framework for public spending and operation, with a focus on strengthening the quality of evaluation and value for money assessments of public expenditure and enhancing the delivery of and access to public services.

Improving Evaluation and Value for Money

The 2011 Comprehensive Review of Expenditure proposed changes to the State’s budgetary architecture to help improve the way in which public resources were allocated. The purpose was to put in place a framework that would support more evidence-based policy formulation and decision making and help ensure that public services in Ireland were delivered efficiently, effectively and on a sustainable financial basis. Much progress has been made, and it compares favourably with current international best practice. In 2013, the Organisation for Economic Cooperation and Development (OECD) published draft principles\(^{24}\) that it proposed represent good practice in budgetary management and governance. Figure 3 overleaf shows how Ireland now compares against the OECD framework, focussing in particular on evaluation and value for money issues.

\(^{24}\) OECD (2013), *Draft Principles of Budgetary Governance*, Paris
Figure 3  Comparing Ireland against the Draft OECD Budgetary Principles:
Evaluation and Value for Money Theme

<table>
<thead>
<tr>
<th>OECD Principles</th>
<th>Relevant Part of Ireland’s Revised Expenditure Framework</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. All new policy proposals should be routinely and openly evaluated ex-ante</td>
<td>Public Spending Code</td>
</tr>
<tr>
<td>2. Expenditure Programmes should be routinely and regularly subject to objective</td>
<td>Performance Budgeting</td>
</tr>
<tr>
<td>evaluation and review</td>
<td></td>
</tr>
<tr>
<td>3. Parliament and citizens need to understand not just what is being spent but</td>
<td></td>
</tr>
<tr>
<td>what is being bought on behalf of citizens</td>
<td></td>
</tr>
<tr>
<td>4. Performance information should be routinely presented alongside the financial</td>
<td></td>
</tr>
<tr>
<td>allocations in the budget</td>
<td></td>
</tr>
<tr>
<td>5. Periodically, Governments should take stock of overall expenditure and reassess</td>
<td></td>
</tr>
<tr>
<td>its alignment with fiscal objectives and national priorities</td>
<td></td>
</tr>
</tbody>
</table>

Public Spending Code
- The Code applies to Capital and Current Expenditure
- It sets rules and procedures for appraising, evaluating and reviewing Government programmes
- All Government Departments and public bodies and all bodies in receipt of public funding must comply

Performance Budgeting
- The annually published Revised Estimates Volume now contains performance information for each Government Department and Office.
- It is supported by the public information website IrelandStat.

Comprehensive Reviews
- A Comprehensive Review of Expenditure is carried out every three years.
- The outcome of the Review process is published in the Comprehensive Expenditure Report.
The new Public Spending Code, the Performance Budgeting Initiative and the carrying out of regular Comprehensive Expenditure Reviews mean that Ireland already has put in place structures and procedures for the evaluation and management of public expenditure that capture all of the best practice elements proposed by the OECD.

**Public Spending Code:** The approach to evaluating current and capital expenditure has been substantially revised and formalised in the new Public Spending Code, issued in Autumn 2013. The new Code contains the rules, procedures and guidance to ensure that expenditure appraisal and Value for Money standards are upheld across the public service. The Public Spending Code (available at [http://publicspendingcode.per.gov.ie](http://publicspendingcode.per.gov.ie)) brings together best practice in evaluation and appraisal.

**Performance Budgeting Initiative:** This initiative is focused on improving the quality of information on how Government programmes are performing against stated goals. It is about bringing more clarity to the assessments of public services and how they are impacting on the lives of citizens and Irish society more generally. The annual Revised Estimates Volume, which is published towards the end of the year, now presents information on the resources, actions and achievements of each Government Department and Office. In addition, the Ireland Stat website ([www.Irelandstat.Gov.ie](http://www.Irelandstat.Gov.ie)) presents detailed performance information and statistics across a range of Government programmes.

**Comprehensive Expenditure Reviews:** Along with the Netherlands, the UK and Canada, Ireland is one of a leading group of countries which have introduced Spending Reviews as core components of budget preparation. These exercises generally aim to identify savings, to inform the setting of revised expenditure ceilings and to establish the fiscal headroom to facilitate new spending priorities. In Ireland’s case, Comprehensive Reviews of Expenditure are now conducted every 3 years, subject to the agreement of Government. This systematic examination and review of baseline expenditure helps avoid incrementalism and supports budget discipline.

The challenge for the period ahead is to ensure that this new expenditure framework remains relevant and effective.
Improving Delivery and Access to Public Services

Since 2011, significant reforms have been introduced in order to deliver a more efficient, responsive and sustainable Public Service.

The cost of the Public Service has been radically reduced to drive better value for money for taxpayers through the implementation of the Croke Park and Haddington Road Agreements. Other reforms, such as improved procurement and property management practices have also yielded considerable cost savings. There has been a rationalisation of the array of Non-Commercial State Agencies and the introduction of shared services in the Civil Service (e.g. PeoplePoint) and other sectors in the Public Service. Other new ways of organising and working have been introduced. In terms of day-to-day operations, the Government has introduced reforms that support initiatives to improve leadership and performance as well as new sick leave and annual leave arrangements.

The needs of customers have been placed at the heart of public service design and delivery. These initiatives have improved services for citizens and business customers and include, for example, the introduction of the new employment support Intreo offices, the roll-out of the Public Services Card, longer office opening hours and greater availability of public information and transactional services.

The use of new and innovative service delivery channels has also been leveraged so that now over 400 services are available on www.gov.ie and the eGovernment Strategy and improved online services (e.g. fixyourstreet.ie, myplan.ie, landdirect.ie and localgov.ie) are being progressed and championed by the newly establishment of the Office of the Government Chief Information Officer.

The Government is committed to continuing to reform the Public Service. In January of this year it published its new Public Service Reform Plan 2014-2016. This new Reform Plan places a greater emphasis on achieving better outcomes for service users, while maintaining a focus on ensuring efficiency. By delivering more openness and transparency the Reform Plan will rebuild trust in government and in public services. A key element of the reform agenda is to develop innovative ways of delivering services and to leverage new technologies and the benefits of digitisation and open-data.
Individual Departments and Offices are implementing their own organisational and sectoral reform programmes, and reporting on progress through their Integrated Reform Delivery Plans. In addition, the Government will soon publish a Civil Service Renewal Plan, which will set out a vision and strategy to frame the development of the Civil Service.

**Conclusion**

A commitment to and focus on continuous improvement across the Public Service is critical for ensuring public services are delivered to a high standard and that public expenditure is managed effectively and subject to regular review. The building blocks to achieve this are now in place.
Building Evaluation Capacity and Output

In 2012, the Government decided to establish the Irish Government Economic and Evaluation Service (IGEES) to enhance the evaluative and economic capacity of the Civil Service. The goals of Service are to:

- provide an integrated, cross-Government service that supports better policy formulation and implementation in the civil service through economic analysis and evaluation;

- play a lead role in evaluating the effectiveness and efficiency of existing government programmes and policy interventions, and in contributing to the better design and targeting of new programmes and policies; and

- facilitate an open policy dialogue with academics and other stakeholders

This new and growing capacity will enhance the availability of skills and expertise in policy analysis which are needed to develop a good and sustainable evaluation system. It is also a very practical way to make progress in furthering a culture of evaluation across the Civil Service.

The Department of Public Expenditure and Reform will formally agree topics for a new round of expenditure evaluations before the end of the year, and it is expect that IGEES will play a central role in this. The evaluations will examine a range of Government programmes and will help build up a stock of analysis that can inform the next Comprehensive Review of Expenditure. Topic selection for the final programme of reviews will also be informed by:

- Informational gaps identified in previous comprehensive reviews
- Relevance for the next spending review
- Materiality of expenditure i.e. significant areas of expenditure
- Scope for efficiency and/or effectiveness improvement
- Strategic importance of the programme
- Time elapsed since previous evaluation
- Feasibility and evaluability
An indicative list of topics is presented below. The final list of topics will be subject to consultation with Departments and Government.

**Indicative topics for Value for Money and Focused Policy Assessment Reviews 2015 – 2017**

**Department of Foreign Affairs and Trade**
- Bilateral mission network in the USA.
- Climate Change and Development in International Development Aid.

**Department of the Environment, Community and Local Government**
- Social Inclusion and Community Activation.
- National Regeneration Programme.

**Department of Transport, Tourism and Sport**
- Roads maintenance.
- Sustainable Transport in Regional Cities.
- Sports Capital Grants.

**Department of Arts, Heritage and the Gaeltacht**
- Transport services to the islands.
- Turf compensation scheme.
- Cultural and economic return from Culture Ireland international showcase.

**President’s Establishment**
- Centenarians’ Bounty.
- Procurement.
- President’s Travel.

**Shared Services**
- Peoplepoint transactional HR services.
- Payroll Shared Services.

**Office of the Comptroller and Auditor General**
- Review of selected areas in the Audit and Reporting Programme.
There has been a strong record of delivering evaluations across sectoral policy areas such as agriculture and transport in recent years. Other Departments such as Foreign Affairs and Trade; Transport, Tourism and Sport; and Defence have also commenced FPAs as part of their evaluation output. It will be important to expand the coverage of evaluation to focus on those spending areas where pressures such as the demographic challenge will place significant future demands on public services (e.g. health, children and education), where greater effort is required to ensure that the maximum benefit is being secured from significant investments already made (e.g. enterprise supports), and in areas of emerging needs (e.g. social housing supports and climate change). The additional capacity of IGEES should facilitate the delivery of quality evaluations across these areas.
IGEES Expenditure Evaluations and Reviews

As part of the Comprehensive Review of Expenditure 2014, the Central Expenditure Evaluation Unit in the Department of Public Expenditure and Reform produced a small number of evaluation and analysis papers on cross cutting public expenditure issues. Abstracts of these are presented below. The full versions will be made available on the IGEES website at http://igees.gov.ie/

Public Investment in Research & Development

Public investment in R&D continues to be prioritised. State expenditure on R&D grew by almost 180% in the period 2001 to 2008, and has since fallen back only modestly by 18% during a period of sizable fiscal adjustment. Indeed, the level of State funding for R&D stood at almost €800m in 2013, a figure comparable to 2006.

The fundamental question is what type of R&D investment and what level of investment (public and private) offers the best returns for the economy and for society. This paper is primarily concerned with an overarching assessment of total public expenditure on R&D, with a focus on expenditure trends over the last decade. It sets out the scale of the State expenditure support for R&D and looks at the range of public bodies involved in the funding.

Behavioural Economics

Behavioural economics examines why people’s actions deviate from the predications of standard economic theory. This paper explains the theoretical and research-based background to behavioural economics and discusses some practical applications in the area of public policy making and public service delivery. In doing so, it draws on examples of best international practices and makes some recommendations for applying these in Ireland. It also highlights existing good practices and initiatives underway in parts of the Irish Public Service.

Improving efficiencies and outcomes with limited resources is a central theme of the Comprehensive Review of Expenditure, and behavioural economics can be used to contribute to better outcomes given expenditure parameters. This paper proposes that behavioural economics can improve new policy development, enhance the delivery of existing policy and
level, it has application across public services, including in the area of debt management and revenue collection, and at a policy level it can inform policy development in areas such as pensions and in health.

**Future Expenditure Risks associated with Climate Change/Climate Finance**

This paper discusses how responding to climate change will give rise to ongoing expenditure pressures in terms of both adaptation costs (e.g. flood defences) and mitigation (e.g. energy efficiency/renewable energy policy measures). In addition, if Ireland cannot close the gap to our binding EU 2020 targets for reducing greenhouse gas emissions we will face compliance costs. Based on the current trajectory, the first incidence of significant compliance cost is anticipated to arise in 2021. There are also climate related costs in the area of international climate finance, to enable developing countries to adapt to or mitigate climate change, to which Ireland contributes.

**The Cost of the Public Service**

The period since 2008 has seen significant changes in the size and cost of the Public Service. This paper explains these changes by providing an overview of the policy measures that have been taken on public service pay, pensions and numbers, and provides an analysis of their impacts.

The cost of the Exchequer pay bill has reduced from a peak of €17.4 billion at the onset of the recession to €14.1 billion in 2013. This almost 20% reduction in the pay cost is delivering an annual saving of €3.3 billion for the Exchequer. Counterfactual analysis shows that if successive Governments had not intervened the total Exchequer cost of public service pay and pensions for 2013 could have been in the order of €24bn – some €7 billion higher than the actual cost.

The industrial relations process has also yielded structural reforms in work practices and conditions - which may in the long term have a greater legacy than the pay cuts by enabling a change to a more effective, adaptive and productive public service. A phased reduction in staffing levels has progressed hand in hand with reform of the public service. Other changes
to employment conditions introduced over the period have included standardisation of annual leave, modernisation of sick leave policy and an increase in number of hours worked per employee. Throughout this period, the protection of frontline services has been a key consideration.

The Early Childhood Care and Education (ECCE) Scheme

The *Early Childhood Care and Education* (ECCE) scheme provides one free pre-school year for all children in the State before they start primary school. There are about 65,000 children benefitting from this scheme (which is equivalent to 95% of eligible children), and the State pays a capitation rate for each. Expenditure on the scheme is €175 million in 2014.

The paper examines issues around the ECCE scheme’s effectiveness in the implementation of the *National Strategy to Improve Literacy and Numeracy among Children and Young People, 2011-2020*. It concludes that good progress is being made, particularly regarding the qualifications of the people delivering the programme, and makes a number of recommendations related to the collection of performance data and enhancing the monitoring of the performance of the scheme overall.
Part IV Estimates for Public Services 2015

Incorporating Summary Public Capital Programme
<table>
<thead>
<tr>
<th>List of Ministerial Vote Groups</th>
<th>Vote No.</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, Food and the Marine</td>
<td>30</td>
<td>186</td>
</tr>
<tr>
<td>Arts, Heritage and the Gaeltacht</td>
<td>33</td>
<td>189</td>
</tr>
<tr>
<td>National Gallery</td>
<td>34</td>
<td>190</td>
</tr>
<tr>
<td>Children and Youth Affairs</td>
<td>40</td>
<td>201</td>
</tr>
<tr>
<td>Communications, Energy and Natural Resources</td>
<td>29</td>
<td>185</td>
</tr>
<tr>
<td>Defence</td>
<td>36</td>
<td>192</td>
</tr>
<tr>
<td>Army Pensions</td>
<td>35</td>
<td>191</td>
</tr>
<tr>
<td>Education and Skills</td>
<td>26</td>
<td>181</td>
</tr>
<tr>
<td>Environment, Community and Local Government</td>
<td>25</td>
<td>179</td>
</tr>
<tr>
<td>Finance</td>
<td>7</td>
<td>161</td>
</tr>
<tr>
<td>Appeal Commissioners</td>
<td>10</td>
<td>164</td>
</tr>
<tr>
<td>Comptroller and Auditor General</td>
<td>8</td>
<td>162</td>
</tr>
<tr>
<td>Revenue Commissioners</td>
<td>9</td>
<td>163</td>
</tr>
<tr>
<td>Foreign Affairs and Trade</td>
<td>28</td>
<td>184</td>
</tr>
<tr>
<td>International Co-operation</td>
<td>27</td>
<td>183</td>
</tr>
<tr>
<td>Health</td>
<td>38</td>
<td>197</td>
</tr>
<tr>
<td>Health Service Executive</td>
<td>39</td>
<td>199</td>
</tr>
<tr>
<td>Jobs, Enterprise and Innovation</td>
<td>32</td>
<td>188</td>
</tr>
<tr>
<td>Justice and Equality</td>
<td>24</td>
<td>178</td>
</tr>
<tr>
<td>Courts Service</td>
<td>22</td>
<td>176</td>
</tr>
<tr>
<td>Garda Síochána</td>
<td>20</td>
<td>174</td>
</tr>
<tr>
<td>Prisons</td>
<td>21</td>
<td>175</td>
</tr>
<tr>
<td>Property Registration Authority</td>
<td>23</td>
<td>177</td>
</tr>
<tr>
<td>Irish Human Rights and Equality Commission</td>
<td>42</td>
<td>203</td>
</tr>
<tr>
<td>Public Expenditure and Reform</td>
<td>11</td>
<td>165</td>
</tr>
<tr>
<td>Office of Government Procurement</td>
<td>41</td>
<td>202</td>
</tr>
<tr>
<td>Office of Public Works</td>
<td>13</td>
<td>167</td>
</tr>
<tr>
<td>Ombudsman</td>
<td>19</td>
<td>173</td>
</tr>
<tr>
<td>Public Appointments Service</td>
<td>17</td>
<td>171</td>
</tr>
<tr>
<td>Secret Service</td>
<td>15</td>
<td>169</td>
</tr>
<tr>
<td>Shared Services</td>
<td>18</td>
<td>172</td>
</tr>
<tr>
<td>State Laboratory</td>
<td>14</td>
<td>168</td>
</tr>
<tr>
<td>Superannuation and Retired Allowances</td>
<td>12</td>
<td>166</td>
</tr>
<tr>
<td>Valuation Office</td>
<td>16</td>
<td>170</td>
</tr>
<tr>
<td>Social Protection</td>
<td>37</td>
<td>193</td>
</tr>
<tr>
<td>Taoiseach</td>
<td>2</td>
<td>156</td>
</tr>
<tr>
<td>Attorney General</td>
<td>3</td>
<td>157</td>
</tr>
<tr>
<td>Central Statistics Office</td>
<td>4</td>
<td>158</td>
</tr>
<tr>
<td>Chief State Solicitor's Office</td>
<td>6</td>
<td>160</td>
</tr>
<tr>
<td>Director of Public Prosecutions</td>
<td>5</td>
<td>159</td>
</tr>
<tr>
<td>President's Establishment</td>
<td>1</td>
<td>155</td>
</tr>
<tr>
<td>Transport, Tourism and Sport</td>
<td>31</td>
<td>187</td>
</tr>
</tbody>
</table>
# TABLE OF CONTENTS

General Note 135

Total of Estimates for Supply Services 137

Gross Expenditure - Summary Charts 139

## Summary of Gross Expenditure (by Ministerial Vote Group)
- Table 1  Summary of Supply Services - Gross Estimates 142
- Table 2  Summary of Voted Current Services - Gross Estimates 143
- Table 3  Summary of Voted Capital Services - Gross Estimates 144
- Table 4  Exchequer Pay Bill - Gross Estimates 145
- Table 5  Exchequer Pensions Bill - Gross Estimates 146

## Summary of Net Expenditure (by Ministerial Vote Group)
- Table 1A Summary of Supply Services - Net Estimates 148
- Table 2A Summary of Voted Current Services - Net Estimates 149
- Table 3A Summary of Voted Capital Services - Net Estimates 150
- Table 4A Exchequer Pay Bill - Net Estimates 151
- Table 5A Exchequer Pensions Bill - Net Estimates 152

2015 Estimates for Supply Services (Index of Votes) 153

Summary Public Capital Programme 2015 205
GENERAL NOTE

The 2015 Estimates shown in Part IV of the Comprehensive Expenditure Report reflect the expenditure adjustments announced by the Minister for Public Expenditure and Reform on 14 October, 2014 and detailed elsewhere in this Report.

The figures shown in the 2014 Estimates column throughout this Part are those published in the Revised Estimates for Public Services 2014 on 18 December, 2013.

A new Vote for the Irish Human Rights and Equality Commission is set out at Vote 42 and reflects the transfer from the Department of Justice and Equality of the Human Rights Commission and the Equality Authority.

The functions of Vote 34, National Gallery, will be moved into Vote 33, Arts, Heritage and the Gaeltacht, with effect from 1 January, 2015. The 2015 Estimate for Vote 33 reflects the transfer of these functions.

14 October, 2014
# TOTAL OF ESTIMATES FOR SUPPLY SERVICES

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>**Gross Estimates ***</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>Total</td>
<td>52,987,430</td>
<td>53,625,856</td>
</tr>
<tr>
<td>Current Services</td>
<td>49,648,026</td>
<td>50,076,667</td>
</tr>
<tr>
<td>Capital Services</td>
<td>3,339,404</td>
<td>3,549,189</td>
</tr>
</tbody>
</table>

| **Net Estimates**      |          |          |         |
| Total                  | 41,412,339 | 41,293,912 | -0.3%   |
| Current Services       | 38,414,304 | 38,036,230 | -1.0%   |
| Capital Services       | 2,998,035  | 3,257,682  | 8.7%    |

* Gross voted expenditure plus expenditure from the Social Insurance Fund and the National Training Fund.
Gross Voted Current Spending  
*where the overall €50.1 billion is going in 2015*

- Social Protection: 39%
- Health: 12%
- Education: 16%
- Justice: 4%
- Agriculture: 2%
- Jobs, Enterprise & Innovation: 1%
- Other: 26%

Gross Voted Capital Expenditure  
*where the overall €3.5 billion is going in 2015*

- Public Transport: 18%
- Road Transport: 8%
- Housing: 17%
- Education: 13%
- Health: 13%
- Enterprise: 13%
- Agriculture: 11%
- Other: 15%
### SUMMARY OF GROSS EXPENDITURE (CAPITAL AND CURRENT) (a)

by Ministerial Vote Group

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>Taoiseach's Group (including Central Statistics Office)</td>
<td>146,279</td>
<td>161,499</td>
<td>15,220</td>
</tr>
<tr>
<td>Current</td>
<td>146,279</td>
<td>161,499</td>
<td></td>
</tr>
<tr>
<td>Capital</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Finance Group</td>
<td>438,435</td>
<td>441,584</td>
<td>3,149</td>
</tr>
<tr>
<td>Current</td>
<td>433,435</td>
<td>431,584</td>
<td>(1,851)</td>
</tr>
<tr>
<td>Capital</td>
<td>5,000</td>
<td>10,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Public Expenditure and Reform Group</td>
<td>947,684</td>
<td>1,005,023</td>
<td>57,339</td>
</tr>
<tr>
<td>Current</td>
<td>831,451</td>
<td>875,445</td>
<td>43,994</td>
</tr>
<tr>
<td>Capital</td>
<td>116,233</td>
<td>129,578</td>
<td>13,345</td>
</tr>
<tr>
<td>Justice Group</td>
<td>2,184,344</td>
<td>2,262,650</td>
<td>78,306</td>
</tr>
<tr>
<td>Current</td>
<td>2,120,694</td>
<td>2,156,000</td>
<td>35,306</td>
</tr>
<tr>
<td>Capital</td>
<td>63,650</td>
<td>106,650</td>
<td>43,000</td>
</tr>
<tr>
<td>Environment, Community and Local Government</td>
<td>817,223</td>
<td>1,157,200</td>
<td>339,977</td>
</tr>
<tr>
<td>Current</td>
<td>456,723</td>
<td>579,200</td>
<td>122,477</td>
</tr>
<tr>
<td>Capital</td>
<td>360,500</td>
<td>578,000</td>
<td>217,500</td>
</tr>
<tr>
<td>Education and Skills</td>
<td>8,764,877</td>
<td>8,808,977</td>
<td>44,100</td>
</tr>
<tr>
<td>Current</td>
<td>8,218,577</td>
<td>8,278,977</td>
<td>60,400</td>
</tr>
<tr>
<td>Capital</td>
<td>546,300</td>
<td>530,000</td>
<td>(16,300)</td>
</tr>
<tr>
<td>Foreign Affairs and Trade Group</td>
<td>691,447</td>
<td>684,400</td>
<td>(7,047)</td>
</tr>
<tr>
<td>Current</td>
<td>686,600</td>
<td>679,400</td>
<td>(7,200)</td>
</tr>
<tr>
<td>Capital</td>
<td>4,847</td>
<td>5,000</td>
<td>153</td>
</tr>
<tr>
<td>Communications, Energy and Natural Resources</td>
<td>431,506</td>
<td>409,000</td>
<td>(22,506)</td>
</tr>
<tr>
<td>Current</td>
<td>321,506</td>
<td>320,000</td>
<td>(1,506)</td>
</tr>
<tr>
<td>Capital</td>
<td>110,000</td>
<td>89,000</td>
<td>(21,000)</td>
</tr>
<tr>
<td>Agriculture, Food and the Marine</td>
<td>1,202,900</td>
<td>1,227,000</td>
<td>24,100</td>
</tr>
<tr>
<td>Current</td>
<td>1,019,200</td>
<td>1,030,000</td>
<td>10,800</td>
</tr>
<tr>
<td>Capital</td>
<td>183,700</td>
<td>197,000</td>
<td>13,300</td>
</tr>
<tr>
<td>Transport, Tourism and Sport</td>
<td>1,670,020</td>
<td>1,626,120</td>
<td>(43,900)</td>
</tr>
<tr>
<td>Current</td>
<td>687,520</td>
<td>672,120</td>
<td>(15,400)</td>
</tr>
<tr>
<td>Capital</td>
<td>982,500</td>
<td>954,000</td>
<td>(28,500)</td>
</tr>
<tr>
<td>Jobs, Enterprise and Innovation</td>
<td>781,022</td>
<td>785,000</td>
<td>3,978</td>
</tr>
<tr>
<td>Current</td>
<td>339,022</td>
<td>335,000</td>
<td>(4,022)</td>
</tr>
<tr>
<td>Capital</td>
<td>442,000</td>
<td>450,000</td>
<td>8,000</td>
</tr>
<tr>
<td>Arts, Heritage and the Gaeltacht Group</td>
<td>274,426</td>
<td>273,980</td>
<td>(446)</td>
</tr>
<tr>
<td>Current</td>
<td>208,400</td>
<td>212,400</td>
<td>4,000</td>
</tr>
<tr>
<td>Capital</td>
<td>66,026</td>
<td>61,580</td>
<td>(4,446)</td>
</tr>
<tr>
<td>Defence Group</td>
<td>897,919</td>
<td>896,864</td>
<td>(1,055)</td>
</tr>
<tr>
<td>Current</td>
<td>889,642</td>
<td>884,642</td>
<td>(5,000)</td>
</tr>
<tr>
<td>Capital</td>
<td>8,277</td>
<td>12,222</td>
<td>3,945</td>
</tr>
<tr>
<td>Social Protection</td>
<td>19,603,500</td>
<td>19,415,400</td>
<td>(188,100)</td>
</tr>
<tr>
<td>Current</td>
<td>19,585,000</td>
<td>19,406,400</td>
<td>(178,600)</td>
</tr>
<tr>
<td>Capital</td>
<td>18,500</td>
<td>9,000</td>
<td>(9,500)</td>
</tr>
<tr>
<td>Health Group</td>
<td>13,163,694</td>
<td>13,461,159</td>
<td>297,465</td>
</tr>
<tr>
<td>Current</td>
<td>12,773,535</td>
<td>13,079,000</td>
<td>305,465</td>
</tr>
<tr>
<td>Capital</td>
<td>390,159</td>
<td>382,159</td>
<td>(8,000)</td>
</tr>
<tr>
<td>Children and Youth Affairs</td>
<td>997,154</td>
<td>1,010,000</td>
<td>12,846</td>
</tr>
<tr>
<td>Current</td>
<td>955,442</td>
<td>975,000</td>
<td>19,558</td>
</tr>
<tr>
<td>Capital</td>
<td>41,712</td>
<td>35,000</td>
<td>(6,712)</td>
</tr>
<tr>
<td>Contingency</td>
<td>(25,000)</td>
<td>-</td>
<td>25,000</td>
</tr>
<tr>
<td>Total:</td>
<td>52,987,430</td>
<td>53,625,856</td>
<td>638,426</td>
</tr>
</tbody>
</table>

(a) This table includes voted expenditure and expenditure from the National Training Fund and from the Social Insurance Fund as it provides a more complete picture of overall Government expenditure. Expenditure on Central Fund services (mainly debt servicing) is not included.
## TABLE 1

**SUMMARY OF SUPPLY SERVICES - GROSS ESTIMATES (CAPITAL AND CURRENT) (a)**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>€000</td>
<td>€000</td>
<td>%</td>
</tr>
<tr>
<td>1</td>
<td>President's Establishment</td>
<td>3,387</td>
<td>3,507</td>
<td>120</td>
</tr>
<tr>
<td>2</td>
<td>Department of the Taoiseach</td>
<td>20,301</td>
<td>21,893</td>
<td>1,592</td>
</tr>
<tr>
<td>3</td>
<td>Office of the Attorney General</td>
<td>15,089</td>
<td>15,883</td>
<td>394</td>
</tr>
<tr>
<td>4</td>
<td>Central Statistics Office</td>
<td>41,520</td>
<td>53,895</td>
<td>12,375</td>
</tr>
<tr>
<td>5</td>
<td>Office of the Director of Public Prosecutions</td>
<td>37,813</td>
<td>38,413</td>
<td>600</td>
</tr>
<tr>
<td>6</td>
<td>Chief State Solicitor's Office</td>
<td>28,169</td>
<td>28,308</td>
<td>139</td>
</tr>
<tr>
<td>7</td>
<td>Office of the Minister for Finance</td>
<td>32,700</td>
<td>30,467</td>
<td>(2,233)</td>
</tr>
<tr>
<td>8</td>
<td>Office of the Comptroller and Auditor General</td>
<td>11,797</td>
<td>12,237</td>
<td>440</td>
</tr>
<tr>
<td>9</td>
<td>Office of the Revenue Commissioners</td>
<td>393,429</td>
<td>398,071</td>
<td>4,642</td>
</tr>
<tr>
<td>10</td>
<td>Office of the Appeal Commissioners</td>
<td>509</td>
<td>809</td>
<td>300</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>39,898</td>
<td>40,220</td>
<td>322</td>
</tr>
<tr>
<td>12</td>
<td>Superannuation and Retired Allowances</td>
<td>444,800</td>
<td>474,000</td>
<td>29,200</td>
</tr>
<tr>
<td>13</td>
<td>Office of Public Works</td>
<td>381,172</td>
<td>390,247</td>
<td>9,075</td>
</tr>
<tr>
<td>14</td>
<td>State Laboratory</td>
<td>8,647</td>
<td>8,738</td>
<td>91</td>
</tr>
<tr>
<td>15</td>
<td>Secret Service</td>
<td>1,000</td>
<td>1,000</td>
<td>-</td>
</tr>
<tr>
<td>16</td>
<td>Valuation Office</td>
<td>10,195</td>
<td>10,159</td>
<td>(36)</td>
</tr>
<tr>
<td>17</td>
<td>Public Appointments Service</td>
<td>7,002</td>
<td>8,152</td>
<td>1,150</td>
</tr>
<tr>
<td>18</td>
<td>Shared Services</td>
<td>34,049</td>
<td>43,993</td>
<td>9,844</td>
</tr>
<tr>
<td>19</td>
<td>Office of the Ombudsman</td>
<td>8,140</td>
<td>9,140</td>
<td>1,000</td>
</tr>
<tr>
<td>20</td>
<td>Garda Síochána</td>
<td>1,343,618</td>
<td>1,425,868</td>
<td>82,250</td>
</tr>
<tr>
<td>21</td>
<td>Prisons</td>
<td>324,538</td>
<td>325,477</td>
<td>939</td>
</tr>
<tr>
<td>22</td>
<td>Courts Service</td>
<td>104,565</td>
<td>106,565</td>
<td>2,000</td>
</tr>
<tr>
<td>23</td>
<td>Property Registration Authority</td>
<td>31,087</td>
<td>30,687</td>
<td>(400)</td>
</tr>
<tr>
<td>24</td>
<td>Justice and Equality</td>
<td>380,536</td>
<td>367,754</td>
<td>(12,782)</td>
</tr>
<tr>
<td>25</td>
<td>Environment, Community and Local Government</td>
<td>817,223</td>
<td>1,157,200</td>
<td>339,977</td>
</tr>
<tr>
<td>26</td>
<td>Education and Skills</td>
<td>8,402,877</td>
<td>8,446,977</td>
<td>44,100</td>
</tr>
<tr>
<td>27</td>
<td>National Training Fund (a)</td>
<td>362,000</td>
<td>362,000</td>
<td>-</td>
</tr>
<tr>
<td>28</td>
<td>International Co-operation</td>
<td>479,163</td>
<td>476,163</td>
<td>(3,000)</td>
</tr>
<tr>
<td>29</td>
<td>Foreign Affairs and Trade</td>
<td>212,284</td>
<td>208,237</td>
<td>(4,047)</td>
</tr>
<tr>
<td>30</td>
<td>Communications, Energy and Natural Resources</td>
<td>431,506</td>
<td>409,000</td>
<td>(22,506)</td>
</tr>
<tr>
<td>31</td>
<td>Agriculture, Food and the Marine</td>
<td>1,202,900</td>
<td>1,227,000</td>
<td>24,100</td>
</tr>
<tr>
<td>32</td>
<td>Transport, Tourism and Sport</td>
<td>1,670,020</td>
<td>1,626,120</td>
<td>(43,900)</td>
</tr>
<tr>
<td>33</td>
<td>Jobs, Enterprise and Innovation</td>
<td>781,022</td>
<td>785,000</td>
<td>3,978</td>
</tr>
<tr>
<td>34</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>263,896</td>
<td>273,980</td>
<td>10,084</td>
</tr>
<tr>
<td>35</td>
<td>National Gallery</td>
<td>10,530</td>
<td>-</td>
<td>(10,530)</td>
</tr>
<tr>
<td>36</td>
<td>Army Pensions</td>
<td>220,990</td>
<td>220,990</td>
<td>-</td>
</tr>
<tr>
<td>37</td>
<td>Defence</td>
<td>676,929</td>
<td>675,874</td>
<td>(1,055)</td>
</tr>
<tr>
<td>38</td>
<td>Social Protection</td>
<td>12,098,920</td>
<td>11,394,974</td>
<td>(703,946)</td>
</tr>
<tr>
<td>39</td>
<td>Social Insurance Fund (a)</td>
<td>7,504,580</td>
<td>8,020,426</td>
<td>515,846</td>
</tr>
<tr>
<td>40</td>
<td>Health</td>
<td>205,885</td>
<td>205,885</td>
<td>-</td>
</tr>
<tr>
<td>41</td>
<td>Health Service Executive</td>
<td>12,957,809</td>
<td>13,255,274</td>
<td>297,465</td>
</tr>
<tr>
<td>42</td>
<td>Children and Youth Affairs</td>
<td>997,154</td>
<td>1,010,000</td>
<td>12,846</td>
</tr>
<tr>
<td>43</td>
<td>Office of Government Procurement</td>
<td>12,781</td>
<td>19,474</td>
<td>6,693</td>
</tr>
<tr>
<td>44</td>
<td>Irish Human Rights and Equality Commission</td>
<td>-</td>
<td>6,299</td>
<td>6,299</td>
</tr>
<tr>
<td>45</td>
<td>Contingency</td>
<td>(25,000)</td>
<td>-</td>
<td>25,000</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong>:</td>
<td><strong>52,987,430</strong></td>
<td><strong>53,625,856</strong></td>
<td><strong>638,426</strong></td>
</tr>
</tbody>
</table>

(a) This table includes voted expenditure and expenditure from the National Training Fund and from the Social Insurance Fund as it provides a more complete picture of overall Government expenditure. Expenditure on Central Fund services (mainly debt servicing) is not included.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>President's Establishment</td>
<td>3,387</td>
<td>3,507</td>
<td>120 3.5%</td>
</tr>
<tr>
<td>2</td>
<td>Department of the Taoiseach</td>
<td>20,301</td>
<td>21,893</td>
<td>1,592 7.8%</td>
</tr>
<tr>
<td>3</td>
<td>Office of the Attorney General</td>
<td>15,089</td>
<td>15,483</td>
<td>394 2.6%</td>
</tr>
<tr>
<td>4</td>
<td>Central Statistics Office</td>
<td>41,520</td>
<td>53,895</td>
<td>12,375 29.8%</td>
</tr>
<tr>
<td>5</td>
<td>Office of the Director of Public Prosecutions</td>
<td>37,813</td>
<td>38,413</td>
<td>600 1.6%</td>
</tr>
<tr>
<td>6</td>
<td>Chief State Solicitor's Office</td>
<td>28,169</td>
<td>28,308</td>
<td>139 0.5%</td>
</tr>
<tr>
<td>7</td>
<td>Office of the Minister for Finance</td>
<td>32,550</td>
<td>30,317</td>
<td>(2,233) -6.9%</td>
</tr>
<tr>
<td>8</td>
<td>Office of the Comptroller and Auditor General</td>
<td>11,797</td>
<td>12,237</td>
<td>440 3.7%</td>
</tr>
<tr>
<td>9</td>
<td>Office of the Revenue Commissioners</td>
<td>388,579</td>
<td>388,221</td>
<td>(358) -0.1%</td>
</tr>
<tr>
<td>10</td>
<td>Office of the Appeal Commissioners</td>
<td>509</td>
<td>809</td>
<td>300 58.9%</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>39,398</td>
<td>39,220</td>
<td>(178) -0.5%</td>
</tr>
<tr>
<td>12</td>
<td>Superannuation and Retired Allowances</td>
<td>8,647</td>
<td>8,738</td>
<td>91 1.1%</td>
</tr>
<tr>
<td>13</td>
<td>Office of Public Works</td>
<td>297,458</td>
<td>297,397</td>
<td>(61) -0.2%</td>
</tr>
<tr>
<td>14</td>
<td>State Laboratory</td>
<td>94,865</td>
<td>96,865</td>
<td>2,000 2.1%</td>
</tr>
<tr>
<td>15</td>
<td>Secret Service</td>
<td>30,527</td>
<td>30,127</td>
<td>(400) -1.3%</td>
</tr>
<tr>
<td>16</td>
<td>Valuation Office</td>
<td>378,666</td>
<td>365,884</td>
<td>(12,782) -3.4%</td>
</tr>
<tr>
<td>17</td>
<td>Public Appointments Service</td>
<td>456,723</td>
<td>579,200</td>
<td>122,477 26.8%</td>
</tr>
<tr>
<td>18</td>
<td>Shared Services</td>
<td>7,856,577</td>
<td>7,916,977</td>
<td>60,400 0.8%</td>
</tr>
<tr>
<td>19</td>
<td>Office of the Ombudsman</td>
<td>8,140</td>
<td>9,140</td>
<td>1,000 12.3%</td>
</tr>
<tr>
<td>20</td>
<td>Garda Síochána</td>
<td>1,319,178</td>
<td>1,359,428</td>
<td>40,250 3.1%</td>
</tr>
<tr>
<td>21</td>
<td>Prisons</td>
<td>297,458</td>
<td>297,397</td>
<td>(61) -0.2%</td>
</tr>
<tr>
<td>22</td>
<td>Courts Service</td>
<td>94,865</td>
<td>96,865</td>
<td>2,000 2.1%</td>
</tr>
<tr>
<td>23</td>
<td>Property Registration Authority</td>
<td>30,527</td>
<td>30,127</td>
<td>(400) -1.3%</td>
</tr>
<tr>
<td>24</td>
<td>Justice and Equality</td>
<td>378,666</td>
<td>365,884</td>
<td>(12,782) -3.4%</td>
</tr>
<tr>
<td>25</td>
<td>Environment, Community and Local Government</td>
<td>456,723</td>
<td>579,200</td>
<td>122,477 26.8%</td>
</tr>
<tr>
<td>26</td>
<td>Education and Skills</td>
<td>7,856,577</td>
<td>7,916,977</td>
<td>60,400 0.8%</td>
</tr>
<tr>
<td>27</td>
<td>National Training Fund</td>
<td>362,000</td>
<td>362,000</td>
<td>- -</td>
</tr>
<tr>
<td>28</td>
<td>International Co-operation</td>
<td>478,913</td>
<td>475,913</td>
<td>(3,000) -0.6%</td>
</tr>
<tr>
<td>29</td>
<td>Foreign Affairs and Trade</td>
<td>207,687</td>
<td>203,487</td>
<td>(4,200) -2.0%</td>
</tr>
<tr>
<td>30</td>
<td>Communications, Energy and Natural Resources</td>
<td>321,506</td>
<td>320,000</td>
<td>(1,506) -0.5%</td>
</tr>
<tr>
<td>31</td>
<td>Agriculture, Food and the Marine</td>
<td>1,019,200</td>
<td>1,030,000</td>
<td>10,800 1.1%</td>
</tr>
<tr>
<td>32</td>
<td>Transport, Tourism and Sport</td>
<td>687,520</td>
<td>672,120</td>
<td>(15,400) -2.2%</td>
</tr>
<tr>
<td>33</td>
<td>Jobs, Enterprise and Innovation</td>
<td>339,022</td>
<td>335,000</td>
<td>(4,022) -1.2%</td>
</tr>
<tr>
<td>34</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>210,731</td>
<td>212,400</td>
<td>10,669 5.3%</td>
</tr>
<tr>
<td>35</td>
<td>National Gallery</td>
<td>6,669</td>
<td>6,669</td>
<td>- -</td>
</tr>
<tr>
<td>36</td>
<td>Army Pensions</td>
<td>220,990</td>
<td>220,990</td>
<td>- -</td>
</tr>
<tr>
<td>37</td>
<td>Defence</td>
<td>668,652</td>
<td>663,652</td>
<td>(5,000) -0.7%</td>
</tr>
<tr>
<td>38</td>
<td>Social Protection</td>
<td>12,080,420</td>
<td>11,385,974</td>
<td>(694,446) -5.7%</td>
</tr>
<tr>
<td>39</td>
<td>Social Insurance Fund</td>
<td>7,504,580</td>
<td>8,020,426</td>
<td>515,846 6.9%</td>
</tr>
<tr>
<td>40</td>
<td>Health</td>
<td>189,885</td>
<td>189,885</td>
<td>- -</td>
</tr>
<tr>
<td>41</td>
<td>Health Service Executive</td>
<td>12,583,650</td>
<td>12,889,115</td>
<td>305,465 2.4%</td>
</tr>
<tr>
<td>42</td>
<td>Children and Youth Affairs</td>
<td>955,442</td>
<td>975,000</td>
<td>19,558 2.0%</td>
</tr>
<tr>
<td>43</td>
<td>Office Of Government Procurement</td>
<td>11,531</td>
<td>17,474</td>
<td>5,943 51.5%</td>
</tr>
<tr>
<td>44</td>
<td>Irish Human Rights and Equality Commission</td>
<td>-</td>
<td>6,299</td>
<td>6,299 - -</td>
</tr>
<tr>
<td>45</td>
<td>Contingency</td>
<td>(25,000)</td>
<td>25,000</td>
<td>- -</td>
</tr>
<tr>
<td></td>
<td><strong>Total:-</strong></td>
<td><strong>49,648,026</strong></td>
<td><strong>50,076,667</strong></td>
<td><strong>428,641 0.9%</strong></td>
</tr>
</tbody>
</table>

(a) This table includes voted expenditure and expenditure from the National Training Fund and from the Social Insurance Fund as it provides a more complete picture of overall Government expenditure. Expenditure on Central Fund services (mainly debt servicing) is not included.
<table>
<thead>
<tr>
<th>Vote No</th>
<th>Service</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Increase/Decrease 2015 Estimate over 2014 Estimate</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Office of the Minister for Finance</td>
<td>€150</td>
<td>€150</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>9</td>
<td>Office of the Revenue Commissioners</td>
<td>€4,850</td>
<td>€9,850</td>
<td>€5,000</td>
<td>103.1%</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>€500</td>
<td>€1,000</td>
<td>€500</td>
<td>100.0%</td>
</tr>
<tr>
<td>13</td>
<td>Office of Public Works</td>
<td>€104,500</td>
<td>€114,100</td>
<td>€9,600</td>
<td>9.2%</td>
</tr>
<tr>
<td>18</td>
<td>Shared Services</td>
<td>€9,983</td>
<td>€12,478</td>
<td>€2,495</td>
<td>25.0%</td>
</tr>
<tr>
<td>20</td>
<td>Garda Síochána</td>
<td>€24,440</td>
<td>€66,440</td>
<td>€42,000</td>
<td>171.8%</td>
</tr>
<tr>
<td>21</td>
<td>Prisons</td>
<td>€27,080</td>
<td>€28,080</td>
<td>€1,000</td>
<td>3.7%</td>
</tr>
<tr>
<td>22</td>
<td>Courts Service</td>
<td>€9,700</td>
<td>€9,700</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>23</td>
<td>Property Registration Authority</td>
<td>€560</td>
<td>€560</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>24</td>
<td>Justice and Equality</td>
<td>€1,870</td>
<td>€1,870</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>25</td>
<td>Environment, Community and Local Government</td>
<td>€360,500</td>
<td>€578,000</td>
<td>€217,500</td>
<td>60.3%</td>
</tr>
<tr>
<td>26</td>
<td>Education and Skills</td>
<td>€546,300</td>
<td>€530,000</td>
<td>€16,300</td>
<td>-3.0%</td>
</tr>
<tr>
<td>27</td>
<td>International Co-operation</td>
<td>€250</td>
<td>€250</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>28</td>
<td>Foreign Affairs and Trade</td>
<td>€4,597</td>
<td>€4,750</td>
<td>€153</td>
<td>3.3%</td>
</tr>
<tr>
<td>29</td>
<td>Communications, Energy and Natural Resources</td>
<td>€110,000</td>
<td>€89,000</td>
<td>(€21,000)</td>
<td>-19.1%</td>
</tr>
<tr>
<td>30</td>
<td>Agriculture, Food and the Marine</td>
<td>€183,700</td>
<td>€197,000</td>
<td>€13,300</td>
<td>7.2%</td>
</tr>
<tr>
<td>31</td>
<td>Transport, Tourism and Sport</td>
<td>€982,500</td>
<td>€954,000</td>
<td>(€28,500)</td>
<td>-2.9%</td>
</tr>
<tr>
<td>32</td>
<td>Jobs, Enterprise and Innovation</td>
<td>€442,000</td>
<td>€450,000</td>
<td>€8,000</td>
<td>1.8%</td>
</tr>
<tr>
<td>33</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>€62,165</td>
<td>€61,580</td>
<td>(€585)</td>
<td>-0.9%</td>
</tr>
<tr>
<td>34</td>
<td>National Gallery</td>
<td>€3,861</td>
<td>€3,861</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>35</td>
<td>Defence</td>
<td>€8,277</td>
<td>€12,222</td>
<td>€3,945</td>
<td>47.7%</td>
</tr>
<tr>
<td>37</td>
<td>Social Protection</td>
<td>€18,500</td>
<td>€9,000</td>
<td>(€9,500)</td>
<td>-51.4%</td>
</tr>
<tr>
<td>38</td>
<td>Health</td>
<td>€16,000</td>
<td>€16,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39</td>
<td>Health Service Executive</td>
<td>€374,159</td>
<td>€366,159</td>
<td>(€8,000)</td>
<td>-2.1%</td>
</tr>
<tr>
<td>40</td>
<td>Children and Youth Affairs</td>
<td>€41,712</td>
<td>€35,000</td>
<td>(€6,712)</td>
<td>-16.1%</td>
</tr>
<tr>
<td>41</td>
<td>Office of Government Procurement</td>
<td>€1,250</td>
<td>€2,000</td>
<td>€750</td>
<td>60.0%</td>
</tr>
<tr>
<td></td>
<td>Total:-</td>
<td>€3,339,404</td>
<td>€3,549,189</td>
<td>€209,785</td>
<td>6.3%</td>
</tr>
</tbody>
</table>
TABLE 4
EXCHEQUER PAY BILL – GROSS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>€000</td>
<td>€000</td>
<td>%</td>
</tr>
<tr>
<td>1</td>
<td>President’s Establishment</td>
<td>1,751</td>
<td>1,726</td>
<td>(25)  -1 4%</td>
</tr>
<tr>
<td>2</td>
<td>Department of the Taoiseach</td>
<td>14,480</td>
<td>16,010</td>
<td>1,530  10 6%</td>
</tr>
<tr>
<td>3</td>
<td>Office of the Attorney General</td>
<td>11,968</td>
<td>12,355</td>
<td>387    3 2%</td>
</tr>
<tr>
<td>4</td>
<td>Central Statistics Office</td>
<td>31,276</td>
<td>35,490</td>
<td>4,214  13 5%</td>
</tr>
<tr>
<td>5</td>
<td>Office of the Director of Public Prosecutions</td>
<td>13,007</td>
<td>13,400</td>
<td>393    3 0%</td>
</tr>
<tr>
<td>6</td>
<td>Chief State Solicitor’s Office</td>
<td>14,800</td>
<td>14,800</td>
<td>-      -</td>
</tr>
<tr>
<td>7</td>
<td>Office of the Minister for Finance</td>
<td>19,225</td>
<td>20,025</td>
<td>(1,200) -6 2%</td>
</tr>
<tr>
<td>8</td>
<td>Office of the Comptroller and Auditor General</td>
<td>9,568</td>
<td>10,008</td>
<td>440    4 6%</td>
</tr>
<tr>
<td>9</td>
<td>Office of the Revenue Commissioners</td>
<td>283,103</td>
<td>292,100</td>
<td>8,997  3 2%</td>
</tr>
<tr>
<td>10</td>
<td>Office of the Appeal Commissioners</td>
<td>440</td>
<td>640</td>
<td>200    45 5%</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>22,538</td>
<td>22,604</td>
<td>66     0 3%</td>
</tr>
<tr>
<td>12</td>
<td>Office of Public Works</td>
<td>83,461</td>
<td>87,261</td>
<td>3,800  4 6%</td>
</tr>
<tr>
<td>13</td>
<td>State Laboratory</td>
<td>5,047</td>
<td>5,038</td>
<td>(9)    -0 2%</td>
</tr>
<tr>
<td>14</td>
<td>Valuation Office</td>
<td>7,153</td>
<td>7,447</td>
<td>294    4 1%</td>
</tr>
<tr>
<td>15</td>
<td>Public Appointments Service</td>
<td>4,540</td>
<td>5,016</td>
<td>476    9 5%</td>
</tr>
<tr>
<td>16</td>
<td>Shared Services</td>
<td>19,567</td>
<td>23,970</td>
<td>4,403  22 5%</td>
</tr>
<tr>
<td>17</td>
<td>Office of the Ombudsman</td>
<td>6,490</td>
<td>6,740</td>
<td>250    3 9%</td>
</tr>
<tr>
<td>18</td>
<td>Garda Síochána</td>
<td>863,784</td>
<td>904,034</td>
<td>40,250 4 7%</td>
</tr>
<tr>
<td>19</td>
<td>Prisons</td>
<td>230,100</td>
<td>230,100</td>
<td>-      -</td>
</tr>
<tr>
<td>20</td>
<td>Courts Service</td>
<td>47,572</td>
<td>48,512</td>
<td>940    2 0%</td>
</tr>
<tr>
<td>21</td>
<td>Property Registration Authority</td>
<td>23,773</td>
<td>23,373</td>
<td>(400) -1 7%</td>
</tr>
<tr>
<td>22</td>
<td>Justice and Equality</td>
<td>130,336</td>
<td>131,447</td>
<td>1,111  0 9%</td>
</tr>
<tr>
<td>23</td>
<td>Environment, Community and Local Government (a)</td>
<td>71,268</td>
<td>71,240</td>
<td>(28)   -0 0%</td>
</tr>
<tr>
<td>24</td>
<td>Education and Skills</td>
<td>5,071,339</td>
<td>5,189,306</td>
<td>117,967 2 3%</td>
</tr>
<tr>
<td>25</td>
<td>National Training Fund</td>
<td>12,335</td>
<td>12,155</td>
<td>(180) -1 5%</td>
</tr>
<tr>
<td>26</td>
<td>International Co-operation</td>
<td>14,898</td>
<td>14,898</td>
<td>-      -</td>
</tr>
<tr>
<td>27</td>
<td>Foreign Affairs and Trade</td>
<td>71,787</td>
<td>71,787</td>
<td>-      -</td>
</tr>
<tr>
<td>28</td>
<td>Communications, Energy and Natural Resources</td>
<td>34,345</td>
<td>35,472</td>
<td>1,127  3 3%</td>
</tr>
<tr>
<td>29</td>
<td>Agriculture, Food and the Marine</td>
<td>236,000</td>
<td>236,000</td>
<td>-      -</td>
</tr>
<tr>
<td>30</td>
<td>Transport, Tourism and Sport</td>
<td>71,807</td>
<td>68,576</td>
<td>(3,231) -4 5%</td>
</tr>
<tr>
<td>31</td>
<td>Jobs, Enterprise and Innovation</td>
<td>159,000</td>
<td>154,102</td>
<td>(4,898) -3 1%</td>
</tr>
<tr>
<td>32</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>67,022</td>
<td>71,700</td>
<td>4,678  7 0%</td>
</tr>
<tr>
<td>33</td>
<td>National Gallery</td>
<td>4,678</td>
<td>(4,678)</td>
<td>-      -</td>
</tr>
<tr>
<td>34</td>
<td>Army Pensions</td>
<td>70</td>
<td>70</td>
<td>-      -</td>
</tr>
<tr>
<td>35</td>
<td>Defence</td>
<td>501,507</td>
<td>495,507</td>
<td>(6,000) -1 2%</td>
</tr>
<tr>
<td>36</td>
<td>Social Protection</td>
<td>296,051</td>
<td>305,871</td>
<td>9,820  3 3%</td>
</tr>
<tr>
<td>37</td>
<td>Health</td>
<td>54,101</td>
<td>54,137</td>
<td>36     0 1%</td>
</tr>
<tr>
<td>38</td>
<td>Health Service Executive</td>
<td>5,747,900</td>
<td>5,850,853</td>
<td>102,953 1 8%</td>
</tr>
<tr>
<td>39</td>
<td>Children and Youth Affairs</td>
<td>255,048</td>
<td>256,345</td>
<td>1,297  0 5%</td>
</tr>
<tr>
<td>40</td>
<td>Office of Government Procurement</td>
<td>6,233</td>
<td>11,900</td>
<td>5,667  90 9%</td>
</tr>
<tr>
<td>41</td>
<td>Irish Human Rights and Equality Commission</td>
<td>3,206</td>
<td>3,206</td>
<td>-      -</td>
</tr>
<tr>
<td>42</td>
<td>Total</td>
<td>14,519,368</td>
<td>14,813,621</td>
<td>294,253 2 0%</td>
</tr>
</tbody>
</table>

(a) These figures do not include Local Authority pay costs, which are not Exchequer funded.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>€000</td>
<td>€000</td>
<td>%</td>
</tr>
<tr>
<td>3</td>
<td>Office of the Attorney General</td>
<td>60</td>
<td>67</td>
<td>7 11.7%</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>4</td>
<td>4</td>
<td>- -</td>
</tr>
<tr>
<td>12</td>
<td>Superannuation and Retired Allowances</td>
<td>444,740</td>
<td>473,945</td>
<td>29,205 6.6%</td>
</tr>
<tr>
<td>20</td>
<td>Garda Síochána</td>
<td>309,173</td>
<td>309,173</td>
<td>- -</td>
</tr>
<tr>
<td>22</td>
<td>Courts Service</td>
<td>107</td>
<td>107</td>
<td>- -</td>
</tr>
<tr>
<td>24</td>
<td>Justice and Equality</td>
<td>597</td>
<td>688</td>
<td>91 15.2%</td>
</tr>
<tr>
<td>25</td>
<td>Environment, Community and Local Government</td>
<td>4,668</td>
<td>5,112</td>
<td>444 9.5%</td>
</tr>
<tr>
<td>26</td>
<td>Education and Skills</td>
<td>1,127,043</td>
<td>1,137,043</td>
<td>10,000 0.9%</td>
</tr>
<tr>
<td>29</td>
<td>Communications, Energy and Natural Resources</td>
<td>2,774</td>
<td>3,092</td>
<td>318 11.5%</td>
</tr>
<tr>
<td>30</td>
<td>Agriculture, Food and the Marine</td>
<td>47,519</td>
<td>51,752</td>
<td>4,233 8.9%</td>
</tr>
<tr>
<td>31</td>
<td>Transport, Tourism and Sport</td>
<td>15,062</td>
<td>11,523</td>
<td>(3,539) -23.5%</td>
</tr>
<tr>
<td>32</td>
<td>Jobs, Enterprise and Innovation</td>
<td>47,522</td>
<td>50,129</td>
<td>2,607 5.5%</td>
</tr>
<tr>
<td>33</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>6,980</td>
<td>6,980</td>
<td>- -</td>
</tr>
<tr>
<td>35</td>
<td>Army Pensions</td>
<td>220,820</td>
<td>220,820</td>
<td>- -</td>
</tr>
<tr>
<td>37</td>
<td>Social Protection</td>
<td>460</td>
<td>633</td>
<td>173 37.6%</td>
</tr>
<tr>
<td>38</td>
<td>Health</td>
<td>648</td>
<td>648</td>
<td>- -</td>
</tr>
<tr>
<td>39</td>
<td>Health Service Executive</td>
<td>637,200</td>
<td>637,200</td>
<td>- -</td>
</tr>
<tr>
<td>40</td>
<td>Children and Youth Affairs</td>
<td>6,808</td>
<td>6,502</td>
<td>(306) -4.5%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>2,872,185</td>
<td>2,915,418</td>
<td>43,233 1.5%</td>
</tr>
</tbody>
</table>
### SUMMARY OF NET EXPENDITURE (CAPITAL AND CURRENT)

#### by Ministerial Vote Group

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€000</td>
<td>€000</td>
<td>%</td>
</tr>
<tr>
<td>Taoiseach's Group (including Legal Votes)</td>
<td>139,715</td>
<td>155,061</td>
<td>15,346 11.0%</td>
</tr>
<tr>
<td>Current</td>
<td>139,715</td>
<td>155,061</td>
<td>15,346 11.0%</td>
</tr>
<tr>
<td>Capital</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Finance Group</td>
<td>358,062</td>
<td>358,625</td>
<td>563 0.2%</td>
</tr>
<tr>
<td>Current</td>
<td>353,062</td>
<td>348,625</td>
<td>(4,437) -1.3%</td>
</tr>
<tr>
<td>Capital</td>
<td>5,000</td>
<td>10,000</td>
<td>5,000 100.0%</td>
</tr>
<tr>
<td>Public Expenditure and Reform Group</td>
<td>827,805</td>
<td>883,183</td>
<td>55,378 6.7%</td>
</tr>
<tr>
<td>Current</td>
<td>714,072</td>
<td>753,605</td>
<td>39,533 5.5%</td>
</tr>
<tr>
<td>Capital</td>
<td>113,733</td>
<td>129,578</td>
<td>15,845 13.9%</td>
</tr>
<tr>
<td>Justice Group</td>
<td>1,960,767</td>
<td>2,036,401</td>
<td>75,634 3.9%</td>
</tr>
<tr>
<td>Current</td>
<td>1,897,117</td>
<td>1,929,751</td>
<td>32,634 1.7%</td>
</tr>
<tr>
<td>Capital</td>
<td>63,650</td>
<td>106,650</td>
<td>43,000 67.6%</td>
</tr>
<tr>
<td>Environment, Community and Local Government</td>
<td>738,881</td>
<td>1,114,160</td>
<td>375,279 50.8%</td>
</tr>
<tr>
<td>Current</td>
<td>431,746</td>
<td>553,666</td>
<td>121,920 28.2%</td>
</tr>
<tr>
<td>Capital</td>
<td>307,135</td>
<td>560,494</td>
<td>253,359 82.5%</td>
</tr>
<tr>
<td>Education and Skills</td>
<td>7,848,544</td>
<td>7,883,597</td>
<td>35,053 0.4%</td>
</tr>
<tr>
<td>Current</td>
<td>7,304,745</td>
<td>7,356,098</td>
<td>51,353 0.7%</td>
</tr>
<tr>
<td>Capital</td>
<td>543,799</td>
<td>527,499</td>
<td>(16,300) -3.0%</td>
</tr>
<tr>
<td>Foreign Affairs and Trade Group</td>
<td>645,249</td>
<td>638,202</td>
<td>(7,047) -1.1%</td>
</tr>
<tr>
<td>Current</td>
<td>640,402</td>
<td>633,202</td>
<td>(7,200) -1.1%</td>
</tr>
<tr>
<td>Capital</td>
<td>4,847</td>
<td>5,000</td>
<td>153 3.2%</td>
</tr>
<tr>
<td>Communications, Energy and Natural Resources</td>
<td>194,506</td>
<td>172,583</td>
<td>(21,923) -11.3%</td>
</tr>
<tr>
<td>Current</td>
<td>84,506</td>
<td>83,583</td>
<td>(923) -1.1%</td>
</tr>
<tr>
<td>Capital</td>
<td>110,000</td>
<td>89,000</td>
<td>(21,000) -19.1%</td>
</tr>
<tr>
<td>Agriculture, Food and the Marine</td>
<td>958,103</td>
<td>767,239</td>
<td>(190,864) -19.9%</td>
</tr>
<tr>
<td>Current</td>
<td>774,403</td>
<td>570,239</td>
<td>(204,164) -26.4%</td>
</tr>
<tr>
<td>Capital</td>
<td>183,700</td>
<td>197,000</td>
<td>13,300 7.2%</td>
</tr>
<tr>
<td>Transport, Tourism and Sport</td>
<td>1,275,589</td>
<td>1,231,689</td>
<td>(43,900) -3.4%</td>
</tr>
<tr>
<td>Current</td>
<td>563,089</td>
<td>547,689</td>
<td>(15,400) -2.7%</td>
</tr>
<tr>
<td>Capital</td>
<td>712,500</td>
<td>684,000</td>
<td>(28,500) -4.0%</td>
</tr>
<tr>
<td>Jobs, Enterprise and Innovation</td>
<td>732,074</td>
<td>734,423</td>
<td>2,349 0.3%</td>
</tr>
<tr>
<td>Current</td>
<td>291,574</td>
<td>284,923</td>
<td>(6,651) -2.3%</td>
</tr>
<tr>
<td>Capital</td>
<td>440,500</td>
<td>449,500</td>
<td>9,000 2.0%</td>
</tr>
<tr>
<td>Arts, Heritage and the Gaeltacht Group</td>
<td>266,731</td>
<td>269,375</td>
<td>2,644 1.0%</td>
</tr>
<tr>
<td>Current</td>
<td>203,708</td>
<td>207,795</td>
<td>4,087 2.0%</td>
</tr>
<tr>
<td>Capital</td>
<td>63,023</td>
<td>61,580</td>
<td>(1,443) -2.3%</td>
</tr>
<tr>
<td>Defence Group</td>
<td>855,681</td>
<td>854,826</td>
<td>(855) -0.1%</td>
</tr>
<tr>
<td>Current</td>
<td>847,904</td>
<td>843,604</td>
<td>(4,300) -0.5%</td>
</tr>
<tr>
<td>Capital</td>
<td>7,777</td>
<td>11,222</td>
<td>3,445 44.3%</td>
</tr>
<tr>
<td>Social Protection</td>
<td>11,856,900</td>
<td>11,148,774</td>
<td>(708,126) -6.0%</td>
</tr>
<tr>
<td>Current</td>
<td>11,838,400</td>
<td>11,139,774</td>
<td>(698,626) -5.9%</td>
</tr>
<tr>
<td>Capital</td>
<td>18,500</td>
<td>9,000</td>
<td>(9,500) -51.4%</td>
</tr>
<tr>
<td>Health Group</td>
<td>11,754,465</td>
<td>12,059,930</td>
<td>305,465 2.6%</td>
</tr>
<tr>
<td>Current</td>
<td>11,372,306</td>
<td>11,677,771</td>
<td>305,465 2.7%</td>
</tr>
<tr>
<td>Capital</td>
<td>382,159</td>
<td>382,159</td>
<td>-</td>
</tr>
<tr>
<td>Children and Youth Affairs</td>
<td>974,267</td>
<td>985,844</td>
<td>11,577 1.2%</td>
</tr>
<tr>
<td>Current</td>
<td>932,555</td>
<td>950,844</td>
<td>18,289 2.0%</td>
</tr>
<tr>
<td>Capital</td>
<td>41,712</td>
<td>35,000</td>
<td>(6,712) -16.1%</td>
</tr>
<tr>
<td>Contingency</td>
<td>25,000</td>
<td>-</td>
<td>(25,000) -%</td>
</tr>
<tr>
<td>Total:</td>
<td>41,412,339</td>
<td>41,293,912</td>
<td>(118,427) -0.3%</td>
</tr>
<tr>
<td>Total :-</td>
<td>41,412,339</td>
<td>41,293,912</td>
<td>(118,427) -0.3%</td>
</tr>
<tr>
<td>Current:-</td>
<td>38,414,304</td>
<td>38,036,230</td>
<td>(378,074) -1.0%</td>
</tr>
<tr>
<td>Capital:-</td>
<td>2,998,035</td>
<td>3,257,682</td>
<td>259,647 8.7%</td>
</tr>
</tbody>
</table>
### TABLE 1A

**SUMMARY OF SUPPLY SERVICES - NET ESTIMATES (CAPITAL AND CURRENT)**

<table>
<thead>
<tr>
<th>Vote No</th>
<th>Service</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Increase/Decrease 2015 Estimate over 2014 Estimate</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>President's Establishment</td>
<td>€3,267</td>
<td>€3,401</td>
<td>134</td>
<td>4.1%</td>
</tr>
<tr>
<td>2</td>
<td>Department of the Taoiseach</td>
<td>€19,423</td>
<td>€21,023</td>
<td>1,600</td>
<td>8.2%</td>
</tr>
<tr>
<td>3</td>
<td>Office of the Attorney General</td>
<td>€14,301</td>
<td>€14,695</td>
<td>394</td>
<td>2.8%</td>
</tr>
<tr>
<td>4</td>
<td>Central Statistics Office</td>
<td>€39,577</td>
<td>€52,056</td>
<td>12,479</td>
<td>31.5%</td>
</tr>
<tr>
<td>5</td>
<td>Office of the Director of Public Prosecutions</td>
<td>€36,838</td>
<td>€37,438</td>
<td>600</td>
<td>1.6%</td>
</tr>
<tr>
<td>6</td>
<td>Chief State Solicitor's Office</td>
<td>€26,309</td>
<td>€26,448</td>
<td>139</td>
<td>0.5%</td>
</tr>
<tr>
<td>7</td>
<td>Office of the Minister for Finance</td>
<td>€31,200</td>
<td>€29,117</td>
<td>(2,083)</td>
<td>-6.7%</td>
</tr>
<tr>
<td>8</td>
<td>Office of the Comptroller and Auditor General</td>
<td>€5,922</td>
<td>€6,362</td>
<td>440</td>
<td>7.4%</td>
</tr>
<tr>
<td>9</td>
<td>Office of the Revenue Commissioners</td>
<td>€320,463</td>
<td>€322,384</td>
<td>1,921</td>
<td>0.6%</td>
</tr>
<tr>
<td>10</td>
<td>Office of the Appeal Commissioners</td>
<td>€477</td>
<td>€762</td>
<td>285</td>
<td>59.7%</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>€35,898</td>
<td>€36,320</td>
<td>422</td>
<td>1.2%</td>
</tr>
<tr>
<td>12</td>
<td>Superannuation and Retired Allowances</td>
<td>€362,550</td>
<td>€391,750</td>
<td>29,200</td>
<td>8.1%</td>
</tr>
<tr>
<td>13</td>
<td>Office of Public Works</td>
<td>€354,146</td>
<td>€362,211</td>
<td>8,575</td>
<td>2.4%</td>
</tr>
<tr>
<td>14</td>
<td>State Laboratory</td>
<td>€7,795</td>
<td>€7,887</td>
<td>92</td>
<td>1.2%</td>
</tr>
<tr>
<td>15</td>
<td>Secret Service</td>
<td>€1,000</td>
<td>€1,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>16</td>
<td>Valuation Office</td>
<td>€8,904</td>
<td>€8,910</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>17</td>
<td>Public Appointments Service</td>
<td>€6,757</td>
<td>€7,850</td>
<td>1,093</td>
<td>16.2%</td>
</tr>
<tr>
<td>18</td>
<td>Shared Services</td>
<td>€30,581</td>
<td>€39,033</td>
<td>8,452</td>
<td>27.6%</td>
</tr>
<tr>
<td>19</td>
<td>Office of the Ombudsman</td>
<td>€7,743</td>
<td>€8,738</td>
<td>995</td>
<td>12.9%</td>
</tr>
<tr>
<td>20</td>
<td>Garda Síochána</td>
<td>€1,239,488</td>
<td>€1,323,573</td>
<td>84,085</td>
<td>6.8%</td>
</tr>
<tr>
<td>21</td>
<td>Prisons</td>
<td>€308,545</td>
<td>€399,768</td>
<td>1,223</td>
<td>0.4%</td>
</tr>
<tr>
<td>22</td>
<td>Courts Service</td>
<td>€58,030</td>
<td>€58,830</td>
<td>800</td>
<td>1.4%</td>
</tr>
<tr>
<td>23</td>
<td>Property Registration Authority</td>
<td>€30,108</td>
<td>€29,738</td>
<td>(370)</td>
<td>-1.2%</td>
</tr>
<tr>
<td>24</td>
<td>Justice and Equality</td>
<td>€324,596</td>
<td>€308,337</td>
<td>(16,259)</td>
<td>-5.0%</td>
</tr>
<tr>
<td>25</td>
<td>Environment, Community and Local Government</td>
<td>€738,881</td>
<td>€1,114,160</td>
<td>375,279</td>
<td>50.8%</td>
</tr>
<tr>
<td>26</td>
<td>Education and Skills</td>
<td>€7,848,544</td>
<td>€7,883,597</td>
<td>35,053</td>
<td>0.4%</td>
</tr>
<tr>
<td>27</td>
<td>International Co-operation</td>
<td>€478,013</td>
<td>€475,013</td>
<td>(3,000)</td>
<td>-0.6%</td>
</tr>
<tr>
<td>28</td>
<td>Foreign Affairs and Trade</td>
<td>€167,236</td>
<td>€163,189</td>
<td>(4,047)</td>
<td>-2.4%</td>
</tr>
<tr>
<td>29</td>
<td>Communications, Energy and Natural Resources</td>
<td>€194,506</td>
<td>€172,583</td>
<td>(21,923)</td>
<td>-11.3%</td>
</tr>
<tr>
<td>30</td>
<td>Agriculture, Food and the Marine</td>
<td>€958,103</td>
<td>€767,239</td>
<td>(190,864)</td>
<td>-19.9%</td>
</tr>
<tr>
<td>31</td>
<td>Transport, Tourism and Sport</td>
<td>€1,275,589</td>
<td>€1,231,689</td>
<td>(43,900)</td>
<td>-3.4%</td>
</tr>
<tr>
<td>32</td>
<td>Jobs, Enterprise and Innovation</td>
<td>€732,074</td>
<td>€734,423</td>
<td>2,349</td>
<td>0.3%</td>
</tr>
<tr>
<td>33</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>€259,457</td>
<td>€269,375</td>
<td>9,918</td>
<td>3.8%</td>
</tr>
<tr>
<td>34</td>
<td>National Gallery</td>
<td>€7,274</td>
<td>-</td>
<td>(7,274)</td>
<td>-</td>
</tr>
<tr>
<td>35</td>
<td>Army Pensions</td>
<td>€215,390</td>
<td>€215,590</td>
<td>200</td>
<td>0.1%</td>
</tr>
<tr>
<td>36</td>
<td>Defence</td>
<td>€640,291</td>
<td>€639,236</td>
<td>(1,055)</td>
<td>-0.2%</td>
</tr>
<tr>
<td>37</td>
<td>Social Protection</td>
<td>€11,856,900</td>
<td>€11,148,774</td>
<td>(708,126)</td>
<td>-6.0%</td>
</tr>
<tr>
<td>38</td>
<td>Health</td>
<td>€201,969</td>
<td>€201,969</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39</td>
<td>Health Service Executive</td>
<td>€11,552,496</td>
<td>€11,857,961</td>
<td>305,465</td>
<td>2.6%</td>
</tr>
<tr>
<td>40</td>
<td>Children and Youth Affairs</td>
<td>€974,267</td>
<td>€985,844</td>
<td>11,577</td>
<td>1.2%</td>
</tr>
<tr>
<td>41</td>
<td>Office of Government Procurement</td>
<td>€12,431</td>
<td>€18,974</td>
<td>6,543</td>
<td>52.6%</td>
</tr>
<tr>
<td>42</td>
<td>Irish Human Rights and Equality Commission</td>
<td>-</td>
<td>€6,155</td>
<td>6,155</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Contingency</td>
<td>€25,000</td>
<td>-</td>
<td>(25,000)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>Total:-</strong></td>
<td><strong>€41,412,339</strong></td>
<td><strong>€41,293,912</strong></td>
<td><strong>(118,427)</strong></td>
<td><strong>-0.3%</strong></td>
</tr>
<tr>
<td>---------</td>
<td>---------</td>
<td>---------------</td>
<td>---------------</td>
<td>-----------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>President's Establishment</td>
<td>3,267</td>
<td>3,401</td>
<td>134</td>
<td>4.1%</td>
</tr>
<tr>
<td>2</td>
<td>Department of the Taoiseach</td>
<td>19,423</td>
<td>21,023</td>
<td>1,600</td>
<td>8.2%</td>
</tr>
<tr>
<td>3</td>
<td>Office of the Attorney General</td>
<td>14,301</td>
<td>14,695</td>
<td>394</td>
<td>2.8%</td>
</tr>
<tr>
<td>4</td>
<td>Central Statistics Office</td>
<td>39,577</td>
<td>52,056</td>
<td>12,479</td>
<td>31.5%</td>
</tr>
<tr>
<td>5</td>
<td>Office of the Director of Public Prosecutions</td>
<td>36,838</td>
<td>37,438</td>
<td>600</td>
<td>1.6%</td>
</tr>
<tr>
<td>6</td>
<td>Chief State Solicitor's Office</td>
<td>26,309</td>
<td>26,448</td>
<td>139</td>
<td>0.5%</td>
</tr>
<tr>
<td>7</td>
<td>Office of the Minister for Finance</td>
<td>31,050</td>
<td>28,967</td>
<td>(2,083)</td>
<td>-6.7%</td>
</tr>
<tr>
<td>8</td>
<td>Office of the Comptroller and Auditor General</td>
<td>5,922</td>
<td>6,362</td>
<td>440</td>
<td>7.4%</td>
</tr>
<tr>
<td>9</td>
<td>Office of the Revenue Commissioners</td>
<td>315,613</td>
<td>312,534</td>
<td>(3,079)</td>
<td>-1.0%</td>
</tr>
<tr>
<td>10</td>
<td>Office of the Appeal Commissioners</td>
<td>477</td>
<td>762</td>
<td>285</td>
<td>59.7%</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>35,398</td>
<td>35,320</td>
<td>(78)</td>
<td>-0.2%</td>
</tr>
<tr>
<td>12</td>
<td>Superannuation and Retired Allowances</td>
<td>362,550</td>
<td>391,750</td>
<td>29,200</td>
<td>8.1%</td>
</tr>
<tr>
<td>13</td>
<td>Office of Public Works</td>
<td>252,146</td>
<td>248,621</td>
<td>(3,525)</td>
<td>-1.4%</td>
</tr>
<tr>
<td>14</td>
<td>State Laboratory</td>
<td>7,795</td>
<td>7,887</td>
<td>92</td>
<td>1.2%</td>
</tr>
<tr>
<td>15</td>
<td>Secret Service</td>
<td>1,000</td>
<td>1,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>16</td>
<td>Valuation Office</td>
<td>8,904</td>
<td>8,910</td>
<td>6</td>
<td>0.1%</td>
</tr>
<tr>
<td>17</td>
<td>Public Appointments Service</td>
<td>6,757</td>
<td>7,805</td>
<td>1,093</td>
<td>16.2%</td>
</tr>
<tr>
<td>18</td>
<td>Shared Services</td>
<td>20,598</td>
<td>26,555</td>
<td>5,957</td>
<td>28.9%</td>
</tr>
<tr>
<td>19</td>
<td>Office of the Ombudsman</td>
<td>7,743</td>
<td>8,738</td>
<td>995</td>
<td>12.9%</td>
</tr>
<tr>
<td>20</td>
<td>Garda Síochána</td>
<td>1,215,048</td>
<td>1,257,133</td>
<td>42,085</td>
<td>3.5%</td>
</tr>
<tr>
<td>21</td>
<td>Prisons</td>
<td>281,465</td>
<td>281,688</td>
<td>223</td>
<td>0.1%</td>
</tr>
<tr>
<td>22</td>
<td>Courts Service</td>
<td>48,330</td>
<td>49,130</td>
<td>800</td>
<td>1.7%</td>
</tr>
<tr>
<td>23</td>
<td>Property Registration Authority</td>
<td>29,548</td>
<td>29,178</td>
<td>(370)</td>
<td>-1.3%</td>
</tr>
<tr>
<td>24</td>
<td>Justice and Equality</td>
<td>322,726</td>
<td>306,467</td>
<td>(16,259)</td>
<td>-5.0%</td>
</tr>
<tr>
<td>25</td>
<td>Environment, Community and Local Government</td>
<td>431,746</td>
<td>553,666</td>
<td>121,920</td>
<td>28.2%</td>
</tr>
<tr>
<td>26</td>
<td>Education and Skills</td>
<td>7,304,745</td>
<td>7,356,098</td>
<td>51,353</td>
<td>0.7%</td>
</tr>
<tr>
<td>27</td>
<td>International Co-operation</td>
<td>477,763</td>
<td>474,763</td>
<td>(3,000)</td>
<td>-0.6%</td>
</tr>
<tr>
<td>28</td>
<td>Foreign Affairs and Trade</td>
<td>162,639</td>
<td>158,439</td>
<td>(4,200)</td>
<td>-2.6%</td>
</tr>
<tr>
<td>29</td>
<td>Communications, Energy and Natural Resources</td>
<td>84,506</td>
<td>83,583</td>
<td>(923)</td>
<td>-1.1%</td>
</tr>
<tr>
<td>30</td>
<td>Agriculture, Food and the Marine</td>
<td>774,403</td>
<td>570,239</td>
<td>(204,164)</td>
<td>-26.4%</td>
</tr>
<tr>
<td>31</td>
<td>Transport, Tourism and Sport</td>
<td>563,089</td>
<td>547,689</td>
<td>(15,400)</td>
<td>-2.7%</td>
</tr>
<tr>
<td>32</td>
<td>Jobs, Enterprise and Innovation</td>
<td>291,574</td>
<td>284,923</td>
<td>(6,651)</td>
<td>-2.3%</td>
</tr>
<tr>
<td>33</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>197,292</td>
<td>207,795</td>
<td>10,503</td>
<td>5.3%</td>
</tr>
<tr>
<td>34</td>
<td>National Gallery</td>
<td>6,416</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>35</td>
<td>Army Pensions</td>
<td>215,390</td>
<td>215,590</td>
<td>200</td>
<td>0.1%</td>
</tr>
<tr>
<td>36</td>
<td>Defence</td>
<td>632,514</td>
<td>628,014</td>
<td>(4,500)</td>
<td>-0.7%</td>
</tr>
<tr>
<td>37</td>
<td>Social Protection</td>
<td>11,838,400</td>
<td>11,139,774</td>
<td>(698,626)</td>
<td>-5.9%</td>
</tr>
<tr>
<td>38</td>
<td>Health</td>
<td>185,969</td>
<td>185,969</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39</td>
<td>Health Service Executive</td>
<td>11,186,337</td>
<td>11,491,802</td>
<td>305,465</td>
<td>2.7%</td>
</tr>
<tr>
<td>40</td>
<td>Children and Youth Affairs</td>
<td>932,555</td>
<td>950,844</td>
<td>18,289</td>
<td>2.0%</td>
</tr>
<tr>
<td>41</td>
<td>Office of Government Procurement</td>
<td>11,181</td>
<td>16,974</td>
<td>5,793</td>
<td>51.8%</td>
</tr>
<tr>
<td>42</td>
<td>Irish Human Rights and Equality Commission</td>
<td>-</td>
<td>6,155</td>
<td>6,155</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Contingency</td>
<td>25,000</td>
<td>-</td>
<td>(25,000)</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>38,414,304</td>
<td>38,036,230</td>
<td>(378,074)</td>
<td>-1.0%</td>
</tr>
</tbody>
</table>
### TABLE 3A
**SUMMARY OF VOTED CAPITAL - NET ESTIMATES**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Office of the Minister for Finance</td>
<td>€150</td>
<td>€150</td>
<td>-</td>
</tr>
<tr>
<td>9</td>
<td>Office of the Revenue Commissioners</td>
<td>€4,850</td>
<td>€9,850</td>
<td>€5,000 (103.1%)</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>€500</td>
<td>€1,000</td>
<td>€500 (100.0%)</td>
</tr>
<tr>
<td>13</td>
<td>Office of Public Works</td>
<td>€102,000</td>
<td>€114,100</td>
<td>€12,100 (11.9%)</td>
</tr>
<tr>
<td>18</td>
<td>Shared Services</td>
<td>€9,983</td>
<td>€12,478</td>
<td>€2,495 (25.0%)</td>
</tr>
<tr>
<td>20</td>
<td>Garda Síochána</td>
<td>€24,440</td>
<td>€66,440</td>
<td>€42,000 (171.8%)</td>
</tr>
<tr>
<td>21</td>
<td>Prisons</td>
<td>€27,080</td>
<td>€28,080</td>
<td>€1,000 (3.7%)</td>
</tr>
<tr>
<td>22</td>
<td>Courts Service</td>
<td>€9,700</td>
<td>€9,700</td>
<td>-</td>
</tr>
<tr>
<td>23</td>
<td>Property Registration Authority</td>
<td>€560</td>
<td>€560</td>
<td>-</td>
</tr>
<tr>
<td>24</td>
<td>Justice and Equality</td>
<td>€1,870</td>
<td>€1,870</td>
<td>-</td>
</tr>
<tr>
<td>25</td>
<td>Environment, Community and Local Government</td>
<td>€307,135</td>
<td>€560,494</td>
<td>€253,359 (82.5%)</td>
</tr>
<tr>
<td>26</td>
<td>Education and Skills</td>
<td>€543,799</td>
<td>€527,499</td>
<td>(€16,300) (-3.0%)</td>
</tr>
<tr>
<td>27</td>
<td>International Co-operation</td>
<td>€250</td>
<td>€250</td>
<td>-</td>
</tr>
<tr>
<td>28</td>
<td>Foreign Affairs and Trade</td>
<td>€4,597</td>
<td>€4,750</td>
<td>€153 (3.3%)</td>
</tr>
<tr>
<td>29</td>
<td>Communications, Energy and Natural Resources</td>
<td>€110,000</td>
<td>€89,000</td>
<td>(€21,000) (-19.1%)</td>
</tr>
<tr>
<td>30</td>
<td>Agriculture, Food and the Marine</td>
<td>€183,700</td>
<td>€197,000</td>
<td>€13,300 (7.2%)</td>
</tr>
<tr>
<td>31</td>
<td>Transport, Tourism and Sport</td>
<td>€712,500</td>
<td>€684,000</td>
<td>(€28,500) (-4.0%)</td>
</tr>
<tr>
<td>32</td>
<td>Jobs, Enterprise and Innovation</td>
<td>€440,500</td>
<td>€449,500</td>
<td>€9,000 (2.0%)</td>
</tr>
<tr>
<td>33</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>€62,165</td>
<td>€61,580</td>
<td>(€580) (-0.9%)</td>
</tr>
<tr>
<td>34</td>
<td>National Gallery</td>
<td>€858</td>
<td>(€858)</td>
<td>-</td>
</tr>
<tr>
<td>36</td>
<td>Defence</td>
<td>€7,777</td>
<td>€11,222</td>
<td>€3,445 (44.3%)</td>
</tr>
<tr>
<td>37</td>
<td>Social Protection</td>
<td>€18,500</td>
<td>€9,000</td>
<td>(€9,500) (-51.4%)</td>
</tr>
<tr>
<td>38</td>
<td>Health</td>
<td>€16,000</td>
<td>€16,000</td>
<td>-</td>
</tr>
<tr>
<td>39</td>
<td>Health Service Executive</td>
<td>€366,159</td>
<td>€366,159</td>
<td>-</td>
</tr>
<tr>
<td>40</td>
<td>Children and Youth Affairs</td>
<td>€41,712</td>
<td>€35,000</td>
<td>(€6,712) (-16.1%)</td>
</tr>
<tr>
<td>41</td>
<td>Office of Government Procurement</td>
<td>€1,250</td>
<td>€2,000</td>
<td>€750 (60.0%)</td>
</tr>
<tr>
<td></td>
<td><strong>Total:</strong></td>
<td><strong>€2,998,035</strong></td>
<td><strong>€3,257,682</strong></td>
<td><strong>€259,647 (8.7%)</strong></td>
</tr>
</tbody>
</table>


### Table 4A

**EXCHEQUER PAY BILL – NET**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>President's Establishment</td>
<td>1,661</td>
<td>1,630</td>
<td>(31) -1.9%</td>
</tr>
<tr>
<td>2</td>
<td>Department of the Taoiseach</td>
<td>13,609</td>
<td>15,198</td>
<td>1,589 11.3%</td>
</tr>
<tr>
<td>3</td>
<td>Office of the Attorney General</td>
<td>11,188</td>
<td>11,575</td>
<td>387 3.5%</td>
</tr>
<tr>
<td>4</td>
<td>Central Statistics Office</td>
<td>39,533</td>
<td>33,851</td>
<td>4,318 14.6%</td>
</tr>
<tr>
<td>5</td>
<td>Office of the Director of Public Prosecutions</td>
<td>12,112</td>
<td>12,505</td>
<td>393 3.2%</td>
</tr>
<tr>
<td>6</td>
<td>Chief State Solicitor's Office</td>
<td>13,940</td>
<td>13,940</td>
<td>--</td>
</tr>
<tr>
<td>7</td>
<td>Office of the Minister for Finance</td>
<td>18,275</td>
<td>17,075</td>
<td>(1,200) -6.6%</td>
</tr>
<tr>
<td>8</td>
<td>Office of the Comptroller and Auditor General</td>
<td>8,968</td>
<td>9,408</td>
<td>440 4.9%</td>
</tr>
<tr>
<td>9</td>
<td>Office of the Revenue Commissioners</td>
<td>239,515</td>
<td>248,271</td>
<td>8,756 3.7%</td>
</tr>
<tr>
<td>10</td>
<td>Office of the Appeal Commissioners</td>
<td>408</td>
<td>593</td>
<td>185 45.3%</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>20,488</td>
<td>20,654</td>
<td>166 0.8%</td>
</tr>
<tr>
<td>12</td>
<td>Office of Public Works</td>
<td>79,396</td>
<td>82,934</td>
<td>3,538 4.5%</td>
</tr>
<tr>
<td>13</td>
<td>State Laboratory</td>
<td>4,745</td>
<td>4,737</td>
<td>(8) -0.2%</td>
</tr>
<tr>
<td>14</td>
<td>Valuation Office</td>
<td>6,745</td>
<td>7,063</td>
<td>318 4.7%</td>
</tr>
<tr>
<td>15</td>
<td>Public Appointments Service</td>
<td>4,320</td>
<td>5,139</td>
<td>819 19.0%</td>
</tr>
<tr>
<td>16</td>
<td>Shared Services</td>
<td>18,810</td>
<td>23,170</td>
<td>4,360 23.2%</td>
</tr>
<tr>
<td>17</td>
<td>Office of the Ombudsman</td>
<td>6,098</td>
<td>6,343</td>
<td>245 4.0%</td>
</tr>
<tr>
<td>18</td>
<td>Garda Síochána</td>
<td>806,889</td>
<td>847,139</td>
<td>40,250 5.0%</td>
</tr>
<tr>
<td>19</td>
<td>Prisons</td>
<td>214,762</td>
<td>214,985</td>
<td>223 0.1%</td>
</tr>
<tr>
<td>20</td>
<td>Property Registration Authority</td>
<td>22,794</td>
<td>22,424</td>
<td>(370) -1.6%</td>
</tr>
<tr>
<td>21</td>
<td>Justice and Equality</td>
<td>124,197</td>
<td>125,247</td>
<td>1,050 0.8%</td>
</tr>
<tr>
<td>22</td>
<td>Environment, Community and Local Government</td>
<td>63,568</td>
<td>64,060</td>
<td>492 0.8%</td>
</tr>
<tr>
<td>23</td>
<td>Education and Skills</td>
<td>4,712,886</td>
<td>4,824,050</td>
<td>111,164 2.4%</td>
</tr>
<tr>
<td>24</td>
<td>International Co-operation</td>
<td>14,048</td>
<td>14,048</td>
<td>--</td>
</tr>
<tr>
<td>25</td>
<td>Agriculture, Food and the Marine</td>
<td>218,770</td>
<td>218,717</td>
<td>(53) -0.0%</td>
</tr>
<tr>
<td>26</td>
<td>Transport, Tourism and Sport</td>
<td>67,176</td>
<td>63,945</td>
<td>(3,231) -4.8%</td>
</tr>
<tr>
<td>27</td>
<td>Jobs, Enterprise and Innovation</td>
<td>147,433</td>
<td>143,139</td>
<td>(4,294) -2.9%</td>
</tr>
<tr>
<td>28</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>63,556</td>
<td>68,245</td>
<td>4,687 7.4%</td>
</tr>
<tr>
<td>29</td>
<td>Communications, Energy and Natural Resources</td>
<td>29,204</td>
<td>30,223</td>
<td>1,019 3.5%</td>
</tr>
<tr>
<td>30</td>
<td>National Gallery</td>
<td>4,426</td>
<td>4,426</td>
<td>(4,426) -0%</td>
</tr>
<tr>
<td>31</td>
<td>Army Pensions</td>
<td>67</td>
<td>67</td>
<td>--</td>
</tr>
<tr>
<td>32</td>
<td>Defence</td>
<td>475,978</td>
<td>471,749</td>
<td>(4,229) -0.9%</td>
</tr>
<tr>
<td>33</td>
<td>Social Protection</td>
<td>279,571</td>
<td>290,871</td>
<td>11,300 4.0%</td>
</tr>
<tr>
<td>34</td>
<td>Health</td>
<td>50,186</td>
<td>50,222</td>
<td>36 0.1%</td>
</tr>
<tr>
<td>35</td>
<td>Health Service Executive</td>
<td>5,414,883</td>
<td>5,517,836</td>
<td>102,953 1.9%</td>
</tr>
<tr>
<td>36</td>
<td>Children and Youth Affairs</td>
<td>243,117</td>
<td>242,866</td>
<td>(351) -0.2%</td>
</tr>
<tr>
<td>37</td>
<td>Office of Government Procurement</td>
<td>5,888</td>
<td>11,400</td>
<td>5,512 93.6%</td>
</tr>
<tr>
<td>38</td>
<td>Irish Human Rights and Equality Commission</td>
<td>-</td>
<td>3,062</td>
<td>3,062 -0%</td>
</tr>
<tr>
<td><strong>Total-</strong></td>
<td></td>
<td>13,562,374</td>
<td>13,852,252</td>
<td>289,878 2.1%</td>
</tr>
<tr>
<td>---------</td>
<td>----------------------------------------------</td>
<td>---------------</td>
<td>---------------</td>
<td>----------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>€000</td>
<td>€000</td>
<td>%</td>
</tr>
<tr>
<td>3</td>
<td>Office of the Attorney General</td>
<td>60</td>
<td>67</td>
<td>7 11.7%</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>4</td>
<td>4</td>
<td>- -</td>
</tr>
<tr>
<td>12</td>
<td>Superannuation and Retired Allowances</td>
<td>362,499</td>
<td>391,695</td>
<td>29,205 8.1%</td>
</tr>
<tr>
<td>20</td>
<td>Garda Síochána</td>
<td>274,038</td>
<td>275,373</td>
<td>1,335 0.5%</td>
</tr>
<tr>
<td>22</td>
<td>Courts Service</td>
<td>107</td>
<td>107</td>
<td>- -</td>
</tr>
<tr>
<td>24</td>
<td>Justice and Equality</td>
<td>597</td>
<td>688</td>
<td>91 15%</td>
</tr>
<tr>
<td>25</td>
<td>Environment, Community and Local Government</td>
<td>4,618</td>
<td>5,112</td>
<td>494 10.7%</td>
</tr>
<tr>
<td>26</td>
<td>Education and Skills</td>
<td>943,244</td>
<td>951,829</td>
<td>8,585 0.9%</td>
</tr>
<tr>
<td>29</td>
<td>Communications, Energy and Natural Resources</td>
<td>2,774</td>
<td>3,092</td>
<td>318 11.5%</td>
</tr>
<tr>
<td>30</td>
<td>Agriculture, Food and the Marine</td>
<td>47,519</td>
<td>51,752</td>
<td>4,233 8.9%</td>
</tr>
<tr>
<td>31</td>
<td>Transport, Tourism and Sport</td>
<td>14,804</td>
<td>11,265</td>
<td>(3,539) -23.9%</td>
</tr>
<tr>
<td>32</td>
<td>Jobs, Enterprise and Innovation</td>
<td>43,767</td>
<td>43,342</td>
<td>(425) -1.0%</td>
</tr>
<tr>
<td>33</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>6,515</td>
<td>6,290</td>
<td>(225) -3.5%</td>
</tr>
<tr>
<td>35</td>
<td>Army Pensions</td>
<td>215,223</td>
<td>215,423</td>
<td>200 0.1%</td>
</tr>
<tr>
<td>37</td>
<td>Social Protection</td>
<td>-330</td>
<td>-177</td>
<td>153 -46.4%</td>
</tr>
<tr>
<td>38</td>
<td>Health</td>
<td>648</td>
<td>648</td>
<td>- -</td>
</tr>
<tr>
<td>39</td>
<td>Health Service Executive</td>
<td>464,614</td>
<td>464,614</td>
<td>- -</td>
</tr>
<tr>
<td>40</td>
<td>Children and Youth Affairs</td>
<td>-2,674</td>
<td>-3,121</td>
<td>(447) 16.7%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>-</strong></td>
<td><strong>2,378,018</strong></td>
<td><strong>2,418,003</strong></td>
<td><strong>39,985 1.7%</strong></td>
</tr>
</tbody>
</table>
## 2015 Estimates for Supply Services (Index of Votes)

<table>
<thead>
<tr>
<th>Vote</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>President's Establishment</td>
<td>155</td>
</tr>
<tr>
<td>2</td>
<td>Taoiseach</td>
<td>156</td>
</tr>
<tr>
<td>3</td>
<td>Attorney General</td>
<td>157</td>
</tr>
<tr>
<td>4</td>
<td>Central Statistics Office</td>
<td>158</td>
</tr>
<tr>
<td>5</td>
<td>Director of Public Prosecutions</td>
<td>159</td>
</tr>
<tr>
<td>6</td>
<td>Chief State Solicitor's Office</td>
<td>160</td>
</tr>
<tr>
<td>7</td>
<td>Finance</td>
<td>161</td>
</tr>
<tr>
<td>8</td>
<td>Comptroller and Auditor General</td>
<td>162</td>
</tr>
<tr>
<td>9</td>
<td>Revenue Commissioners</td>
<td>163</td>
</tr>
<tr>
<td>10</td>
<td>Appeal Commissioners</td>
<td>164</td>
</tr>
<tr>
<td>11</td>
<td>Public Expenditure and Reform</td>
<td>165</td>
</tr>
<tr>
<td>12</td>
<td>Superannuation and Retired Allowances</td>
<td>166</td>
</tr>
<tr>
<td>13</td>
<td>Office of Public Works</td>
<td>167</td>
</tr>
<tr>
<td>14</td>
<td>State Laboratory</td>
<td>168</td>
</tr>
<tr>
<td>15</td>
<td>Secret Service</td>
<td>169</td>
</tr>
<tr>
<td>16</td>
<td>Valuation Office</td>
<td>170</td>
</tr>
<tr>
<td>17</td>
<td>Public Appointments Service</td>
<td>171</td>
</tr>
<tr>
<td>18</td>
<td>Shared Services</td>
<td>172</td>
</tr>
<tr>
<td>19</td>
<td>Ombudsman</td>
<td>173</td>
</tr>
<tr>
<td>20</td>
<td>Garda Síochána</td>
<td>174</td>
</tr>
<tr>
<td>21</td>
<td>Prisons</td>
<td>175</td>
</tr>
<tr>
<td>22</td>
<td>Courts Service</td>
<td>176</td>
</tr>
<tr>
<td>23</td>
<td>Property Registration Authority</td>
<td>177</td>
</tr>
<tr>
<td>24</td>
<td>Justice and Equality</td>
<td>178</td>
</tr>
<tr>
<td>25</td>
<td>Environment, Community and Local Government</td>
<td>179</td>
</tr>
<tr>
<td>26</td>
<td>Education and Skills</td>
<td>181</td>
</tr>
<tr>
<td>27</td>
<td>International Co-operation</td>
<td>183</td>
</tr>
<tr>
<td>28</td>
<td>Foreign Affairs and Trade</td>
<td>184</td>
</tr>
<tr>
<td>29</td>
<td>Communications, Energy and Natural Resources</td>
<td>185</td>
</tr>
<tr>
<td>30</td>
<td>Agriculture, Food and the Marine</td>
<td>186</td>
</tr>
<tr>
<td>31</td>
<td>Transport, Tourism and Sport</td>
<td>187</td>
</tr>
<tr>
<td>32</td>
<td>Jobs, Enterprise and Innovation</td>
<td>188</td>
</tr>
<tr>
<td>33</td>
<td>Arts, Heritage and the Gaeltacht</td>
<td>189</td>
</tr>
<tr>
<td>34</td>
<td>National Gallery</td>
<td>190</td>
</tr>
<tr>
<td>35</td>
<td>Army Pensions</td>
<td>191</td>
</tr>
<tr>
<td>36</td>
<td>Defence</td>
<td>192</td>
</tr>
<tr>
<td>37</td>
<td>Social Protection</td>
<td>193</td>
</tr>
<tr>
<td>38</td>
<td>Health</td>
<td>197</td>
</tr>
<tr>
<td>39</td>
<td>Health Service Executive</td>
<td>199</td>
</tr>
<tr>
<td>40</td>
<td>Children and Youth Affairs</td>
<td>201</td>
</tr>
<tr>
<td>41</td>
<td>Office of Government Procurement</td>
<td>202</td>
</tr>
<tr>
<td>42</td>
<td>Irish Human Rights and Equality Commission</td>
<td>203</td>
</tr>
</tbody>
</table>
## PRESIDENT'S ESTABLISHMENT

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Secretary General to the President, for certain other expenses of the President's Establishment and for certain grants.

**Three million, four hundred and one thousand euro**

(€3,401,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Department of the Taoiseach.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current (€000)</td>
<td>Current (€000)</td>
<td>%</td>
</tr>
<tr>
<td>A - PRESIDENT'S</td>
<td>2,187</td>
<td>2,332</td>
<td>7%</td>
</tr>
<tr>
<td>ESTABLISHMENT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - CENTENARIANS'</td>
<td>1,200</td>
<td>1,175</td>
<td>-2%</td>
</tr>
<tr>
<td>BOUNTY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Gross Total:</strong></td>
<td>3,387</td>
<td>3,507</td>
<td>4%</td>
</tr>
</tbody>
</table>

Deduct -

| C - APPROPRIATIONS-IN-AID | 120 | 106 | -12% |

**Net Total:**

|                      | 3,267 | 3,401 | 4%   |

Net Increase (€000)

|                      | 134   |

Exchequer pay included in above net total

|                      | 1,661 | 1,630 | -2% |

Associated Public Service employees

|                      | 26    | 26    | -    |

### ADMINISTRATION

*Functional split of Administrative Budgets, which are included in above Programme allocations.*

<table>
<thead>
<tr>
<th></th>
<th>2014 Estimate (€000)</th>
<th>2015 Estimate (€000)</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>1,751</td>
<td>1,726</td>
<td>-1%</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>140</td>
<td>310</td>
<td>121%</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>140</td>
<td>135</td>
<td>-4%</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>90</td>
<td>86</td>
<td>-4%</td>
</tr>
<tr>
<td>(v) OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES</td>
<td>121</td>
<td>130</td>
<td>7%</td>
</tr>
</tbody>
</table>

**Gross Total:**

|                      | 2,242 | 2,387 | 6%   |
## DEPARTMENT OF THE TAOISEACH

### I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants.

**Twenty-one million and twenty-three thousand euro**

(€21,023,000)

### II. Programmes under which the Subheads for this Vote will be accounted for by the Department of the Taoiseach.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current €000</td>
<td>Capital €000</td>
<td>Total €000</td>
</tr>
<tr>
<td>A - SUPPORTING THE WORK OF THE Taoiseach AND GOVERNMENT</td>
<td>20,301</td>
<td>-</td>
<td>21,893</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>878</td>
<td>-</td>
<td>870</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>19,423</td>
<td>-</td>
<td>21,023</td>
</tr>
</tbody>
</table>

Net Increase (€000) 1,600

Exchequer pay included in above net total .... 13,660 15,198 11%

Associated Public Service employees .... 211 231 9%

### Administration

**Functional split of Administrative Budgets, which are included in above Programme allocations.**

<table>
<thead>
<tr>
<th>Administration</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current €000</td>
<td>Capital €000</td>
<td>Total €000</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>11,422</td>
<td>-</td>
<td>12,000</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>385</td>
<td>-</td>
<td>535</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>1,072</td>
<td>-</td>
<td>1,072</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>360</td>
<td>-</td>
<td>360</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>960</td>
<td>-</td>
<td>1,160</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>264</td>
<td>-</td>
<td>316</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>18</td>
<td>-</td>
<td>18</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>14,481</td>
<td>-</td>
<td>15,461</td>
</tr>
</tbody>
</table>
OFFICE OF THE ATTORNEY GENERAL

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Attorney General, including a grant.

Fourteen million, six hundred and ninety-five thousand euro
(€14,695,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Attorney General.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - DELIVERY OF PROFESSIONAL LEGAL SERVICES TO GOVERNMENT, DEPARTMENTS AND OFFICES</td>
<td>15,089</td>
<td>-</td>
<td>15,089</td>
</tr>
<tr>
<td>Deduct - B - APPROPRIATIONS-IN-AID</td>
<td>788</td>
<td>-</td>
<td>788</td>
</tr>
<tr>
<td>Net Total -</td>
<td>14,301</td>
<td>-</td>
<td>14,301</td>
</tr>
</tbody>
</table>

Net Increase (€000) 394

Exchequer pay included in above net total .... 11,188 11,575 3%

Exchequer pay included in above net total .... 149 150 1%

Exchequer pensions included in above net total .... 60 67 12%

Associated Public Service employees .... 3 2 -33%

<table>
<thead>
<tr>
<th>Administration</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>10,834</td>
<td>-</td>
<td>10,834</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>225</td>
<td>-</td>
<td>225</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>600</td>
<td>-</td>
<td>600</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>70</td>
<td>-</td>
<td>70</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>499</td>
<td>-</td>
<td>499</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>156</td>
<td>-</td>
<td>156</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>20</td>
<td>-</td>
<td>20</td>
</tr>
<tr>
<td>(viii) CONTRACT LEGAL EXPERTISE</td>
<td>481</td>
<td>-</td>
<td>481</td>
</tr>
<tr>
<td>Gross Total -</td>
<td>12,885</td>
<td>-</td>
<td>12,885</td>
</tr>
</tbody>
</table>
Central Statistics Office

CENTRAL STATISTICS OFFICE

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Central Statistics Office.

Fifty-two million and fifty-six thousand euro
(€52,056,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Central Statistics Office.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current €000</td>
<td>Capital €000</td>
<td>Total €000</td>
</tr>
<tr>
<td>A - DELIVERY OF ANNUAL STATISTICAL PROGRAMME</td>
<td>41,520</td>
<td>-</td>
<td>41,520</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>1,943</td>
<td>-</td>
<td>1,943</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>39,577</td>
<td>-</td>
<td>39,577</td>
</tr>
<tr>
<td>Exchequer pay included in above net total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Associated Public Service employees</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Gross Total :- 41,520 - 41,520 53,895 - 53,895 30%

Change
2015
over
2014

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current €000</td>
<td>Capital €000</td>
<td>Total €000</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>31,276</td>
<td>-</td>
<td>31,276</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>889</td>
<td>-</td>
<td>889</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>1,626</td>
<td>-</td>
<td>1,626</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATION SERVICES</td>
<td>1,020</td>
<td>-</td>
<td>1,020</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>3,908</td>
<td>-</td>
<td>3,908</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>1,110</td>
<td>-</td>
<td>1,110</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>111</td>
<td>-</td>
<td>111</td>
</tr>
<tr>
<td>(viii) COLLECTION OF STATISTICS</td>
<td>1,580</td>
<td>-</td>
<td>1,580</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>41,520</td>
<td>-</td>
<td>41,520</td>
</tr>
</tbody>
</table>
**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Director of Public Prosecutions.

**Thiry-seven million, four hundred and thirty-eight thousand euro**

\( (€37,438,000) \)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Director of Public Prosecutions.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - PROVISION OF PROSECUTION SERVICE</td>
<td>€37,813</td>
<td>-</td>
<td>€37,813</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>975</td>
<td>-</td>
<td>975</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>€36,838</td>
<td>-</td>
<td>€36,838</td>
</tr>
</tbody>
</table>

Net Increase (€000)

| Exchequer pay included in above net total | 12,112  | 12,505 | 3% |
| Associated Public Service employees | 189 | 189 | - |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>€13,007</td>
<td>-</td>
<td>€13,007</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>109</td>
<td>-</td>
<td>109</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>991</td>
<td>-</td>
<td>991</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>270</td>
<td>-</td>
<td>270</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>831</td>
<td>-</td>
<td>831</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>1,292</td>
<td>-</td>
<td>1,292</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>37</td>
<td>-</td>
<td>37</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>€16,537</td>
<td>-</td>
<td>€16,537</td>
</tr>
</tbody>
</table>

**Office of the Director of Public Prosecutions**
OFFICE OF THE CHIEF STATE SOLICITOR

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Chief State Solicitor.

Twenty-six million, four hundred and forty-eight thousand euro
($26,448,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Chief State Solicitor.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - PROVISION OF LEGAL SERVICES</td>
<td>28,169</td>
<td>-</td>
<td>28,169</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>28,169</td>
<td>-</td>
<td>28,169</td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>1,860</td>
<td>-</td>
<td>1,860</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>26,309</td>
<td>-</td>
<td>26,309</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 13,940 13,940 -
Associated Public Service employees .... 243 243 -

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>14,800</td>
<td>-</td>
<td>14,800</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>61</td>
<td>-</td>
<td>61</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>839</td>
<td>-</td>
<td>839</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>350</td>
<td>-</td>
<td>350</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>600</td>
<td>-</td>
<td>600</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>290</td>
<td>-</td>
<td>290</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>29</td>
<td>-</td>
<td>29</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>16,969</td>
<td>-</td>
<td>16,969</td>
</tr>
</tbody>
</table>
OFFICE OF THE MINISTER FOR FINANCE

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General’s Office, for certain services administered by the Office of the Minister and for payment of certain grants.

Twenty-nine million, one hundred and seventeen thousand euro

(€29,117,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Finance.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - EUROPEAN UNION AND INTERNATIONAL POLICY</td>
<td>3,707</td>
<td>-</td>
<td>3,707</td>
</tr>
<tr>
<td>B - FINANCIAL SERVICES POLICY</td>
<td>11,175</td>
<td>-</td>
<td>11,175</td>
</tr>
<tr>
<td>C - FISCAL POLICY</td>
<td>4,212</td>
<td>-</td>
<td>4,212</td>
</tr>
<tr>
<td>D - ECONOMIC POLICY</td>
<td>2,513</td>
<td>-</td>
<td>2,513</td>
</tr>
<tr>
<td>E - PROVISION OF SHARED SERVICES</td>
<td>10,943</td>
<td>150</td>
<td>11,093</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>32,550</td>
<td>150</td>
<td>32,700</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F - APPROPRIATIONS-IN-AID</td>
<td>1,500</td>
<td>-</td>
<td>1,500</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>31,050</td>
<td>150</td>
<td>31,200</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total ... 18,275 17,075 -7%
Associated Public Service employees ... 328 290 -12%

Net Decrease (€000) (2,083)

ADMIMISTRATION

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>19,225</td>
<td>-</td>
<td>19,225</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>541</td>
<td>-</td>
<td>541</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>847</td>
<td>-</td>
<td>847</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>549</td>
<td>-</td>
<td>549</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>1,393</td>
<td>75</td>
<td>1,468</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>374</td>
<td>75</td>
<td>649</td>
</tr>
<tr>
<td>(vii) CONSULTANCY AND OTHER SERVICES</td>
<td>112</td>
<td>-</td>
<td>112</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>23,241</td>
<td>150</td>
<td>23,391</td>
</tr>
</tbody>
</table>

(a) The administration budget reflects, inter alia, reductions associated with the transfer of payroll and pensions processing functions to Vote 18.
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Comptroller and Auditor General.

Six million, three hundred and sixty-two thousand euro

(€6,362,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Comptroller and Auditor General.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A - AUDIT AND REPORTING</td>
<td>€000</td>
<td>€000</td>
<td>%</td>
</tr>
<tr>
<td>11,797</td>
<td>12,237</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>11,797</td>
<td>12,237</td>
<td>4%</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>€000</td>
<td>€000</td>
<td>-</td>
</tr>
<tr>
<td>5,875</td>
<td>5,875</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Net Total :-</td>
<td>5,922</td>
<td>6,362</td>
<td>7%</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 8,968 9,408 5%

Associated Public Service employees .... 149 154 3%

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Functional split of Administrative Budgets, which are included in above Programme allocations.</td>
<td>€000</td>
<td>€000</td>
<td>%</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>9,568</td>
<td>10,008</td>
<td>5%</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>546</td>
<td>546</td>
<td>-</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>328</td>
<td>328</td>
<td>-</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>100</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>443</td>
<td>443</td>
<td>-</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>217</td>
<td>217</td>
<td>-</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ....</td>
<td>350</td>
<td>350</td>
<td>-</td>
</tr>
<tr>
<td>(viii) LEGAL FEES</td>
<td>45</td>
<td>45</td>
<td>-</td>
</tr>
<tr>
<td>(ix) CONTRACT AUDIT SERVICES</td>
<td>200</td>
<td>200</td>
<td>-</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>11,797</td>
<td>12,237</td>
<td>4%</td>
</tr>
</tbody>
</table>
OFFICE OF THE REVENUE COMMISSIONERS

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Three hundred and twenty-two million, three hundred and eighty-four thousand euro (€322,384,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Revenue Commissioners.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A - ADMINISTRATION AND COLLECTION OF TAXES AND DUTIES, AND FRONTIER MANAGEMENT</td>
<td>388,579</td>
<td>4,850</td>
<td>393,429</td>
<td>388,221</td>
<td>9,850</td>
<td>398,071</td>
<td>1%</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>388,579</td>
<td>4,850</td>
<td>393,429</td>
<td>388,221</td>
<td>9,850</td>
<td>398,071</td>
<td>1%</td>
</tr>
<tr>
<td>Deduct -</td>
<td>72,966</td>
<td>-</td>
<td>72,966</td>
<td>75,687</td>
<td>-</td>
<td>75,687</td>
<td>4%</td>
</tr>
<tr>
<td>Net Total:-</td>
<td>315,613</td>
<td>4,850</td>
<td>320,463</td>
<td>312,534</td>
<td>9,850</td>
<td>322,384</td>
<td>1%</td>
</tr>
<tr>
<td>Net Increase (€000)</td>
<td>1,921</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 239,515 248,271 4%
Associated Public Service employees .... 5,748 5,874 2%

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>....</td>
<td>283,103</td>
<td>-</td>
<td>283,103</td>
<td>292,100</td>
<td>-</td>
<td>292,100</td>
<td>3%</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>....</td>
<td>3,500</td>
<td>-</td>
<td>3,500</td>
<td>3,500</td>
<td>-</td>
<td>3,500</td>
<td>-</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND OTHER DAY-TO-DAY EXPENSES</td>
<td>....</td>
<td>16,000</td>
<td>-</td>
<td>16,000</td>
<td>18,975</td>
<td>-</td>
<td>18,975</td>
<td>19%</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>....</td>
<td>11,100</td>
<td>-</td>
<td>11,100</td>
<td>9,700</td>
<td>-</td>
<td>9,700</td>
<td>-13%</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>....</td>
<td>45,100</td>
<td>4,850</td>
<td>49,950</td>
<td>42,600</td>
<td>9,850</td>
<td>52,450</td>
<td>5%</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>....</td>
<td>5,748</td>
<td>-</td>
<td>5,748</td>
<td>7,100</td>
<td>-</td>
<td>7,100</td>
<td>19%</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>....</td>
<td>45</td>
<td>-</td>
<td>45</td>
<td>45</td>
<td>-</td>
<td>45</td>
<td>-</td>
</tr>
<tr>
<td>(viii) MOTOR VEHICLES AND EQUIPMENT MAINTENANCE</td>
<td>....</td>
<td>2,000</td>
<td>-</td>
<td>2,000</td>
<td>2,400</td>
<td>-</td>
<td>2,400</td>
<td>20%</td>
</tr>
<tr>
<td>(ix) LAW CHARGES, FEES AND REWARDS</td>
<td>....</td>
<td>13,600</td>
<td>-</td>
<td>13,600</td>
<td>11,285</td>
<td>-</td>
<td>11,285</td>
<td>-17%</td>
</tr>
<tr>
<td>(x) COMPENSATION AND LOSSES</td>
<td>....</td>
<td>481</td>
<td>-</td>
<td>481</td>
<td>516</td>
<td>-</td>
<td>516</td>
<td>7%</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>380,879</td>
<td>4,850</td>
<td>385,729</td>
<td>388,221</td>
<td>9,850</td>
<td>398,071</td>
<td>3%</td>
<td></td>
</tr>
</tbody>
</table>
I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Appeal Commissioners.

Seven hundred and sixty-two thousand euro

(€762,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Appeal Commissioners.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A - FACILITATION OF HEARING OF TAX APPEALS</td>
<td>€509</td>
<td>€809</td>
<td>59%</td>
</tr>
<tr>
<td>DEDUCT -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>€32</td>
<td>€47</td>
<td>47%</td>
</tr>
<tr>
<td>NET TOTAL :-</td>
<td>€477</td>
<td>€762</td>
<td>60%</td>
</tr>
<tr>
<td>Exchequer pay included in above net total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Associated Public Service employees</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Administration</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>€440</td>
<td>€640</td>
<td>45%</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>€19</td>
<td>€44</td>
<td>132%</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>€28</td>
<td>€26</td>
<td>-7%</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>€10</td>
<td>€20</td>
<td>100%</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>€10</td>
<td>€20</td>
<td>100%</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>€2</td>
<td>€59</td>
<td></td>
</tr>
<tr>
<td>NET TOTAL :-</td>
<td>€509</td>
<td>€809</td>
<td>59%</td>
</tr>
</tbody>
</table>
OFFICE OF THE MINISTER FOR PUBLIC EXPENDITURE AND REFORM

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Public Expenditure and Reform, for certain services administered by the Office of the Minister and for payment of certain grants.

Thirty-six million, three hundred and twenty thousand euro

(€36,320,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - PUBLIC EXPENDITURE &amp; SECTORAL POLICY</td>
<td>18,361</td>
<td>-</td>
<td>18,361</td>
</tr>
<tr>
<td>B - PUBLIC SERVICE MANAGEMENT AND REFORM</td>
<td>21,037</td>
<td>500</td>
<td>21,537</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>39,398</td>
<td>500</td>
<td>39,898</td>
</tr>
</tbody>
</table>

Deduct :-

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>C - APPROPRIATIONS-IN-AID</td>
<td>4,000</td>
<td>-</td>
<td>4,000</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>35,398</td>
<td>500</td>
<td>35,898</td>
</tr>
</tbody>
</table>

Net Increase (€000) 422

Exchequer pay included in above net total .... 20,488 20,654 1%

Associated Public Service employees .... 373 402 8%

Exchequer pensions included in above net total .... 4 4 -

Associated Public Service pensioners .... -

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>19,063</td>
<td>-</td>
<td>19,063</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>163</td>
<td>-</td>
<td>163</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>566</td>
<td>-</td>
<td>566</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>340</td>
<td>-</td>
<td>340</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>485</td>
<td>100</td>
<td>585</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>368</td>
<td>-</td>
<td>368</td>
</tr>
<tr>
<td>(vii) CONSULTANCY AND OTHER SERVICES</td>
<td>50</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>21,035</td>
<td>100</td>
<td>21,135</td>
</tr>
</tbody>
</table>
SUPERANNUATION AND RETIRED ALLOWANCES

I. Estimate of the amount required in the year ending 31 December 2015 for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Public Expenditure and Reform, fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; miscellaneous payments, etc.

**Three hundred and ninety-one million, seven hundred and fifty thousand euro**

(€391,750,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Current</td>
<td>%</td>
</tr>
<tr>
<td>A. SUPERANNUATION AND RETIRED ALLOWANCES</td>
<td>€000</td>
<td>€000</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>444,800</td>
<td>474,000</td>
<td>7%</td>
</tr>
<tr>
<td>Gross Total -</td>
<td>444,800</td>
<td>474,000</td>
<td>7%</td>
</tr>
<tr>
<td>Deduct - B. APPROPRIATIONS-IN-AID</td>
<td>82,250</td>
<td>82,250</td>
<td>-</td>
</tr>
<tr>
<td>Net Total -</td>
<td>362,550</td>
<td>391,750</td>
<td>8%</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Increase (€000)</td>
<td></td>
<td></td>
<td>29,200</td>
</tr>
<tr>
<td>Exchequer pensions included in above net total</td>
<td>362,490</td>
<td>391,695</td>
<td>8%</td>
</tr>
<tr>
<td>Associated Public Service pensioners</td>
<td>20,900</td>
<td>21,500</td>
<td>3%</td>
</tr>
</tbody>
</table>
## OFFICE OF PUBLIC WORKS

### I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of Public Works, for services administered by that Office and for payment of certain grants and for the recoupment of certain expenditure.

**Three hundred and sixty-two million, seven hundred and twenty-one thousand euro (€362,721,000)**

### II. Programmes under which the Subheads for this Vote will be accounted for by the Office of Public Works.

<table>
<thead>
<tr>
<th>Programme Expenditure (a)</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - Flood Risk Management</td>
<td>24,420</td>
<td>45,000</td>
<td>69,420</td>
</tr>
<tr>
<td>B - Estate Portfolio Management</td>
<td>252,252</td>
<td>59,500</td>
<td>311,752</td>
</tr>
<tr>
<td><strong>Gross total:</strong> *</td>
<td>276,672</td>
<td>104,500</td>
<td>381,172</td>
</tr>
</tbody>
</table>

**Deduct:**

| Appropriations-In-Aid | 24,526 | 2,500 | 27,026 | 27,526 | 2% |

**Net total:** *

| 252,146 | 102,000 | 354,146 | 248,621 | 114,100 | 362,721 | 2% |

Exchequer pay included in above net total .... 79,396 82,934 4%

Associated Public Service employees .... 1,620 1,637 1%

The above programmes include significant administrative and support costs for the provision of Agency Services funded by and on behalf of other Departments.

### Administration (a)

**Functional split of Administrative Budgets, which are included in above Programme allocations.**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>i) Salaries, Wages and Allowances ...</td>
<td>30,742</td>
<td>-</td>
</tr>
<tr>
<td>ii) Travel and Subsistence</td>
<td>1,311</td>
<td>-</td>
</tr>
<tr>
<td>iii) Training and Development and Incidental Expenses</td>
<td>637</td>
<td>-</td>
</tr>
<tr>
<td>iv) Postal and Telecommunications Services</td>
<td>1,532</td>
<td>-</td>
</tr>
<tr>
<td>v) Office Equipment and External IT Services</td>
<td>2,231</td>
<td>-</td>
</tr>
<tr>
<td>vi) Office Premises Expenses</td>
<td>1,253</td>
<td>-</td>
</tr>
<tr>
<td>vii) Consultancy Services and Value for Money and Policy Reviews ...</td>
<td>47</td>
<td>-</td>
</tr>
<tr>
<td><strong>Gross Total:</strong></td>
<td>37,753</td>
<td>-</td>
</tr>
</tbody>
</table>
STATE LABORATORY

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the State Laboratory.

**Seven million, eight hundred and eighty-seven thousand euro**

(€7,887,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the State Laboratory.

<table>
<thead>
<tr>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
<th>Current</th>
<th>Current</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PROGRAMME EXPENDITURE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A - GOVERNMENT ANALYTICAL LABORATORY AND ADVISORY SERVICE</td>
<td>8,647</td>
<td>8,738</td>
<td>1%</td>
<td>8,647</td>
<td>8,738</td>
</tr>
<tr>
<td>Deduct:</td>
<td></td>
<td></td>
<td></td>
<td>852</td>
<td>851</td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Total:</td>
<td></td>
<td></td>
<td></td>
<td>7,795</td>
<td>7,887</td>
</tr>
</tbody>
</table>

Net Increase (€000) 92

Exchequer pay included in above net total | 4,745 | 4,737 | - |

Associated Public Service employees | 87 | 87 | - |

**ADMINISTRATION**

*Functional split of Administrative Budgets, which are included in above Programme allocations*

<table>
<thead>
<tr>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
<th>Current</th>
<th>Current</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>5,047</td>
<td>5,038</td>
<td>-</td>
<td>5,047</td>
<td>5,038</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>35</td>
<td>35</td>
<td>-</td>
<td>35</td>
<td>35</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>229</td>
<td>229</td>
<td>-</td>
<td>229</td>
<td>229</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>75</td>
<td>70</td>
<td>-7%</td>
<td>75</td>
<td>70</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>1,665</td>
<td>1,865</td>
<td>12%</td>
<td>1,665</td>
<td>1,865</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>1,582</td>
<td>1,487</td>
<td>-6%</td>
<td>1,582</td>
<td>1,487</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>14</td>
<td>14</td>
<td>-</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Gross Total:</td>
<td>8,647</td>
<td>8,738</td>
<td>1%</td>
<td>8,647</td>
<td>8,738</td>
</tr>
</tbody>
</table>
SECRET SERVICE

I. Estimate of the amount required in the year ending 31 December 2015 for Secret Service.

One million euro

(€1,000,000)

II. Head under which this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>€000</td>
<td>€000</td>
<td>%</td>
</tr>
<tr>
<td>SECRET SERVICE</td>
<td>1,000</td>
<td>1,000</td>
<td>-</td>
</tr>
<tr>
<td>Increase (€000)</td>
<td></td>
<td></td>
<td>-</td>
</tr>
</tbody>
</table>
I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Valuation Office and certain minor services.

**Eight million, nine hundred and ten thousand euro**

(€8,910,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Valuation Office.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current €000</td>
<td>Current €000</td>
<td>%</td>
</tr>
<tr>
<td>A - PROVISION OF A STATE VALUATION SERVICE</td>
<td>9,345</td>
<td>9,479</td>
<td>1%</td>
</tr>
<tr>
<td>B - ADMINISTRATION SERVICES FOR THE VALUATION TRIBUNAL</td>
<td>850</td>
<td>680</td>
<td>-20%</td>
</tr>
<tr>
<td><strong>Gross Total :-</strong></td>
<td><strong>10,195</strong></td>
<td><strong>10,159</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Deduct -</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C - APPROPRIATIONS-IN-AID</td>
<td>1,291</td>
<td>1,249</td>
<td>-3%</td>
</tr>
<tr>
<td><strong>Net Total :-</strong></td>
<td><strong>8,904</strong></td>
<td><strong>8,910</strong></td>
<td>-</td>
</tr>
<tr>
<td>Exchequer pay included in above net total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Associated Public Service employees</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Administration</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current €000</td>
<td>Current €000</td>
<td>%</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>7,153</td>
<td>7,447</td>
<td>4%</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>340</td>
<td>250</td>
<td>-26%</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>219</td>
<td>219</td>
<td>-</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>120</td>
<td>100</td>
<td>-17%</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>650</td>
<td>630</td>
<td>-3%</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>140</td>
<td>160</td>
<td>14%</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>100</td>
<td>50</td>
<td>-50%</td>
</tr>
<tr>
<td><strong>Gross Total :-</strong></td>
<td><strong>8,722</strong></td>
<td><strong>8,856</strong></td>
<td><strong>2%</strong></td>
</tr>
</tbody>
</table>
I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Public Appointments Service.

Seven million, eight hundred and fifty thousand euro

(€7,850,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Public Appointments Service.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current €000</td>
<td>Current €000</td>
<td>%</td>
</tr>
<tr>
<td>A - CIVIL AND PUBLIC SERVICE - REDEPLOYMENT / RECRUITMENT / SELECTION</td>
<td>7,002</td>
<td>8,152</td>
<td>16%</td>
</tr>
<tr>
<td>Deduct -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>245</td>
<td>302</td>
<td>23%</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>6,757</td>
<td>7,850</td>
<td>16%</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total | 4,320 | 5,139 | 19% |
Associated Public Service employees | 93 | 107 | 15% |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current €000</td>
<td>Current €000</td>
<td>%</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>4,540</td>
<td>5,416</td>
<td>19%</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>58</td>
<td>45</td>
<td>-22%</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>112</td>
<td>60</td>
<td>-46%</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>121</td>
<td>120</td>
<td>-1%</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>816</td>
<td>850</td>
<td>4%</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>250</td>
<td>260</td>
<td>4%</td>
</tr>
<tr>
<td>(vii) RECRUITMENT COSTS - RESEARCH AND CORPORATE GOVERNANCE</td>
<td>45</td>
<td>35</td>
<td>-22%</td>
</tr>
<tr>
<td>(viii) RECRUITMENT COSTS - ADVERTISING AND TESTING</td>
<td>670</td>
<td>856</td>
<td>28%</td>
</tr>
<tr>
<td>(ix) RECRUITMENT COSTS - INTERVIEW BOARDS</td>
<td>390</td>
<td>510</td>
<td>31%</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>7,002</td>
<td>8,152</td>
<td>16%</td>
</tr>
</tbody>
</table>
### SHARED SERVICES

**I.** Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of Shared Services.

**Thirty-nine million and thirty-three thousand euro**

(€39,033,000)

**II.** Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - NATIONAL SHARED SERVICE OFFICE</td>
<td>1,269</td>
<td>31</td>
<td>1,300</td>
</tr>
<tr>
<td>B - PEOPLEPOINT</td>
<td>12,430</td>
<td>3,320</td>
<td>15,750</td>
</tr>
<tr>
<td>C - PAYROLL SHARED SERVICES CENTRE</td>
<td>8,422</td>
<td>3,594</td>
<td>12,016</td>
</tr>
<tr>
<td>D - OTHER SHARED SERVICES PROJECTS</td>
<td>1,945</td>
<td>3,038</td>
<td>4,983</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>24,066</td>
<td>9,983</td>
<td>34,049</td>
</tr>
<tr>
<td><strong>Deduct :-</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C - APPROPRIATIONS-IN-AID</td>
<td>3,468</td>
<td>-</td>
<td>3,468</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>20,598</td>
<td>9,983</td>
<td>30,581</td>
</tr>
</tbody>
</table>

**Exchequer pay included in above net total**

... 18,810 23,170 23%

**Associated Public Service employees**

... 596 649 9%

**Gross Total :-**

18,960 31 18,991 27,645 198 27,843 47%

### ADMINISTRATION

**Functional split of Administrative Budgets, which are included in the above Programme allocations**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES&lt;sup&gt;(a)&lt;/sup&gt;</td>
<td>16,097</td>
<td>-</td>
<td>16,097</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>35</td>
<td>-</td>
<td>35</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>262</td>
<td>-</td>
<td>262</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATION SERVICES</td>
<td>525</td>
<td>-</td>
<td>525</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>1,735</td>
<td>31</td>
<td>1,766</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>304</td>
<td>-</td>
<td>304</td>
</tr>
<tr>
<td>(vii) CONSULTANCY AND OTHER SERVICES ...</td>
<td>2</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>18,960</td>
<td>31</td>
<td>18,991</td>
</tr>
</tbody>
</table>

<sup>(a)</sup> The administrative budget reflects the centralisation of Civil Service payroll processing functions. The pension processing function will transfer mid-2015. Budget reductions will be reflected on the Votes of originating Departments including Central Statistics Office (Vote 4), Finance (Vote 7), Comptroller & Auditor General (Vote 8), Justice & Equality (Vote 24), Education & Skills (Vote 26), and Defence (Vote 36) during the Revised Estimates process.
I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

Eight million, seven hundred and thirty-eight thousand euro

(€8,738,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Ombudsman.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Current</td>
<td>%</td>
</tr>
<tr>
<td>A - OMBUDSMAN FUNCTION / OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS (a)</td>
<td>5,141</td>
<td>5,251</td>
<td>2%</td>
</tr>
<tr>
<td>B - STANDARDS IN PUBLIC OFFICE COMMISSION</td>
<td>1,317</td>
<td>1,867</td>
<td>42%</td>
</tr>
<tr>
<td>C - OFFICE OF THE INFORMATION COMMISSIONER / OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION</td>
<td>1,682</td>
<td>2,022</td>
<td>20%</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>8,140</td>
<td>9,140</td>
<td>12%</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D - APPROPRIATIONS-IN-AID</td>
<td>397</td>
<td>402</td>
<td>1%</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>7,743</td>
<td>8,738</td>
<td>13%</td>
</tr>
<tr>
<td>Net Increase (€000)</td>
<td>995</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total  .... 6,098 6,343 4%
Associated Public Service employees  .... 106 111 5%

PROGRAMME EXPENDITURE

ADMINISTRATION

Functional split of Administrative Budgets, which are included in above Programme allocations.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Current</td>
<td>%</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>6,490</td>
<td>6,740</td>
<td>4%</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>58</td>
<td>58</td>
<td>-</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>435</td>
<td>435</td>
<td>-</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>86</td>
<td>86</td>
<td>-</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>232</td>
<td>232</td>
<td>-</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>189</td>
<td>189</td>
<td>-</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...</td>
<td>206</td>
<td>756</td>
<td>267%</td>
</tr>
<tr>
<td>(viii) LEGAL FEES</td>
<td>444</td>
<td>644</td>
<td>45%</td>
</tr>
<tr>
<td>Gross Total :-)</td>
<td>8,140</td>
<td>9,140</td>
<td>12%</td>
</tr>
</tbody>
</table>
I. Estimate of the amount required in the year ending 31 December 2015, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for the payment of certain witnesses’ expenses, and for payment of certain grants.

One thousand, three hundred and twenty-three million, five hundred and seventy-three thousand euro (€1,323,573,000)

II. Programmes under which the Subheads for this Vote will be accounted for by An Garda Síochána.

<table>
<thead>
<tr>
<th>Programme Expenditure</th>
<th>Current</th>
<th>Capital</th>
<th>Total</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE ...</td>
<td>1,319,178</td>
<td>24,440</td>
<td>1,343,618</td>
<td>6%</td>
</tr>
<tr>
<td>Gross Total ::</td>
<td>1,343,618</td>
<td>24,440</td>
<td>1,368,058</td>
<td>6%</td>
</tr>
<tr>
<td>Deduct ::</td>
<td>[806,889]</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>104,130</td>
<td>-</td>
<td>104,130</td>
<td>-0%</td>
</tr>
<tr>
<td>Net Total ::</td>
<td>1,215,048</td>
<td>24,440</td>
<td>1,239,488</td>
<td>7%</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 806,889
Associated Public Service employees .... 14,982
Exchequer pensions included in above net total .... 274,038
Associated Public Service pensioners .... 10,068

<table>
<thead>
<tr>
<th>Administration</th>
<th>Current</th>
<th>Capital</th>
<th>Total</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>863,784</td>
<td>-</td>
<td>863,784</td>
<td>5%</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>14,483</td>
<td>-</td>
<td>14,483</td>
<td>-</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>12,706</td>
<td>-</td>
<td>12,706</td>
<td>-</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>39,647</td>
<td>-</td>
<td>39,647</td>
<td>-</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>2,272</td>
<td>16,940</td>
<td>19,212</td>
<td>5%</td>
</tr>
<tr>
<td>(vi) MAINTENANCE OF GARDA PREMISES</td>
<td>721</td>
<td>-</td>
<td>721</td>
<td>-</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...</td>
<td>261</td>
<td>-</td>
<td>261</td>
<td>-</td>
</tr>
<tr>
<td>(viii) STATION SERVICES</td>
<td>18,700</td>
<td>-</td>
<td>18,700</td>
<td>-</td>
</tr>
<tr>
<td>(ix) GARDA RESERVE ...</td>
<td>895</td>
<td>-</td>
<td>895</td>
<td>-</td>
</tr>
<tr>
<td>Gross Total ::</td>
<td>953,469</td>
<td>16,940</td>
<td>970,409</td>
<td>4%</td>
</tr>
</tbody>
</table>
PRISONS

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Prison Service, and other expenses in connection with prisons, including places of detention; for probation services; and for payment of certain grants.

Three hundred and nine million, seven hundred and sixty-eight thousand euro

(€309,768,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Justice and Equality.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - Administration and Provision of Safe, Secure, Humane and Rehabilitative Custody for People who are Sent to Prison</td>
<td>297,458</td>
<td>27,080</td>
<td>324,538</td>
</tr>
<tr>
<td>Deduct:</td>
<td>15,993</td>
<td>-</td>
<td>15,993</td>
</tr>
<tr>
<td>Net Total:</td>
<td>281,465</td>
<td>27,080</td>
<td>308,545</td>
</tr>
<tr>
<td>Exchequer pay included in above net total:</td>
<td>214,762</td>
<td>214,985</td>
<td>-</td>
</tr>
<tr>
<td>Associated Public Service employees:</td>
<td>3,265</td>
<td>-</td>
<td>3,265</td>
</tr>
<tr>
<td>Functional split of Administrative Budgets, which are included in above Programme</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Salaries, Wages and Allowances</td>
<td>230,100</td>
<td>-</td>
<td>230,100</td>
</tr>
<tr>
<td>(ii) Travel and Subsistence</td>
<td>1,816</td>
<td>-</td>
<td>1,816</td>
</tr>
<tr>
<td>(iii) Training and Development and Incidental Expenses</td>
<td>3,860</td>
<td>-</td>
<td>3,860</td>
</tr>
<tr>
<td>(iv) Postal and Telecommunications Services</td>
<td>2,900</td>
<td>-</td>
<td>2,900</td>
</tr>
<tr>
<td>(v) Office Equipment and External IT Services</td>
<td>3,500</td>
<td>980</td>
<td>4,480</td>
</tr>
<tr>
<td>(vi) Consultancy Services and Value for Money and Policy Reviews</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>Gross Total:</td>
<td>242,276</td>
<td>980</td>
<td>243,256</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Administrative Budgets, which are included in above Programme</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
<td>Current</td>
</tr>
<tr>
<td>A 3 - Buildings and Equipment</td>
<td>2,400</td>
<td>-</td>
<td>2,400</td>
</tr>
</tbody>
</table>
COURTS SERVICE

I. Estimate of the amount required in the year ending 31 December 2015 for such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund.

**Fifty-eight million, eight hundred and thirty thousand euro**

**(€58,830,000)**

II. Programmes under which the Subheads for this Vote will be accounted for by the Courts Service.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - MANAGE THE COURTS AND SUPPORT THE JUDICIARY</td>
<td>94,865</td>
<td>9,700</td>
<td>104,565</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>94,865</td>
<td>9,700</td>
<td>104,565</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>46,535</td>
<td>-</td>
<td>46,535</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>48,330</td>
<td>9,700</td>
<td>58,030</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 45,072 46,012 2%
Associated Public Service employees .... 900 927 3%

Exchequer pensions included in above net total .... 107 107 -
Associated Public Service pensioners .... 1 1 -

<table>
<thead>
<tr>
<th>Administration</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>47,679</td>
<td>-</td>
<td>47,679</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>2,663</td>
<td>-</td>
<td>2,663</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>7,268</td>
<td>-</td>
<td>7,268</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>2,003</td>
<td>288</td>
<td>2,291</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>849</td>
<td>3,532</td>
<td>4,381</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>13,122</td>
<td>-</td>
<td>13,122</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>73,702</td>
<td>3,820</td>
<td>77,522</td>
</tr>
</tbody>
</table>

Functional split of Administrative Budgets, which are included in above Programme allocations.
**PROPERTY REGISTRATION AUTHORITY**

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Property Registration Authority.

Twenty-nine million, seven hundred and thirty-eight thousand euro

(€29,738,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Property Registration Authority.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - MANAGE THE LAND REGISTRY AND THE REGISTRY OF DEEDS ...</td>
<td>30,527</td>
<td>560</td>
<td>31,087</td>
</tr>
<tr>
<td>Gross Total -&gt;</td>
<td>30,527</td>
<td>560</td>
<td>31,087</td>
</tr>
<tr>
<td>Deduct -&gt; B - APPROPRIATIONS-IN-AID</td>
<td>979</td>
<td>-</td>
<td>979</td>
</tr>
<tr>
<td>Net Total -&gt;</td>
<td>29,548</td>
<td>560</td>
<td>30,108</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 22,794

Associated Public Service employees .... 521

Net Decrease (€000) (370)

<table>
<thead>
<tr>
<th>Administration</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>23,773</td>
<td>-</td>
<td>23,773</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>110</td>
<td>-</td>
<td>110</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>4,100</td>
<td>-</td>
<td>4,100</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>800</td>
<td>-</td>
<td>800</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>1,257</td>
<td>560</td>
<td>1,817</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>462</td>
<td>-</td>
<td>462</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...</td>
<td>25</td>
<td>-</td>
<td>25</td>
</tr>
<tr>
<td>Gross Total -&gt;</td>
<td>30,527</td>
<td>560</td>
<td>31,087</td>
</tr>
</tbody>
</table>
## JUSTICE AND EQUALITY

### I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Justice and Equality, Probation Service staff and of certain other services including payments under cash-limited schemes administered by that Office, and payment of certain grants.

Three hundred and eight million, three hundred and thirty-seven thousand euro

**(€308,337,000)**

### II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Justice and Equality.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - Maintain a Secure Ireland</td>
<td>143,751</td>
<td>140,819</td>
<td>148,006</td>
</tr>
<tr>
<td>B - Work for Safe Communities</td>
<td>51,226</td>
<td>51,265</td>
<td>51,287</td>
</tr>
<tr>
<td>C - Facilitate the Provision and Administration of Justice</td>
<td>135,768</td>
<td>137,323</td>
<td>124,670</td>
</tr>
<tr>
<td>D - Promote Equality and Integration*</td>
<td>22,471</td>
<td>22,487</td>
<td>15,677</td>
</tr>
<tr>
<td>E - Represent Ireland's Justice Interests</td>
<td>3,098</td>
<td>3,110</td>
<td>3,259</td>
</tr>
<tr>
<td>F - Contribute to Economic Recovery</td>
<td>22,352</td>
<td>22,532</td>
<td>22,985</td>
</tr>
</tbody>
</table>

**Gross Total** | 378,666 | 380,536 | 365,884 | 367,754 | 367,754 | 367,754 | -3%

**Deduct**

| Appropriations-in-Aid | 55,940 | 59,417 | 59,417 | 6% |

**Net Total** | 322,726 | 324,596 | 306,467 | 308,337 | 308,337 | 308,337 | -5%

Net Decrease (€000) | -16,259

Exchequer pay included in above net total | 124 | 125 | 125 | 1% |

Associated Public Service employees | 2 | 237 | 237 | -1% |

Exchequer pensions included in above net total | 597 | 688 | 688 | 15% |

Associated Public Service pensioners | 46 | 57 | 57 | 24% |

### ADMINISTRATION

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
</tr>
<tr>
<td>(i) Salaries, Wages and Allowances</td>
<td>19,872</td>
<td>19,872</td>
</tr>
<tr>
<td>(ii) Travel and Subsistence</td>
<td>440</td>
<td>440</td>
</tr>
<tr>
<td>(iii) Training and Development and Incidental Expenses</td>
<td>3,717</td>
<td>3,717</td>
</tr>
<tr>
<td>(iv) Postal and Telecommunications Services</td>
<td>734</td>
<td>734</td>
</tr>
<tr>
<td>(v) Office Equipment and External IT Services</td>
<td>5,045</td>
<td>5,236</td>
</tr>
<tr>
<td>(vi) Office Premises Expenses</td>
<td>1,733</td>
<td>1,733</td>
</tr>
<tr>
<td>(vii) Consultancy Services and Value for Money and Policy Reviews</td>
<td>73</td>
<td>73</td>
</tr>
<tr>
<td>(viii) Research</td>
<td>82</td>
<td>82</td>
</tr>
<tr>
<td>(ix) Financial Shared Services</td>
<td>11,620</td>
<td>11,779</td>
</tr>
</tbody>
</table>

**Gross Total** | 43,116 | 43,666 | 42,580 | 42,930 | 42,930 | 42,930 | -2%

* The Irish Human Rights and Equality Commission will be established as a separate Vote with effect from 1 January 2015
**ENVIRONMENT, COMMUNITY AND LOCAL GOVERNMENT**

**I.** Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for the Environment, Community and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies and grants.

One thousand, one hundred and fourteen million, one hundred and sixty thousand euro

(€1,114,160,000)

**II.** Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for the Environment, Community and Local Government.

### PROGRAMME EXPENDITURE

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>A - HOUSING</td>
<td>302,762</td>
<td>273,071</td>
<td>575,833</td>
</tr>
<tr>
<td>B - WATER SERVICES</td>
<td>10,045</td>
<td>33,869</td>
<td>43,914</td>
</tr>
<tr>
<td>C - ENVIRONMENT AND WASTE MANAGEMENT</td>
<td>24,165</td>
<td>10,510</td>
<td>34,675</td>
</tr>
<tr>
<td>D - LOCAL GOVERNMENT</td>
<td>13,469</td>
<td>11,255</td>
<td>24,724</td>
</tr>
<tr>
<td>E - COMMUNITY AND RURAL DEVELOPMENT</td>
<td>75,259</td>
<td>28,183</td>
<td>103,442</td>
</tr>
<tr>
<td>F - PLANNING</td>
<td>15,773</td>
<td>512</td>
<td>16,285</td>
</tr>
<tr>
<td>G - MET ÉIREANN</td>
<td>15,250</td>
<td>3,100</td>
<td>18,350</td>
</tr>
<tr>
<td>Gross Total</td>
<td>456,723</td>
<td>360,500</td>
<td>817,223</td>
</tr>
<tr>
<td>Deduct:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H - APPROPRIATIONS-IN-AID</td>
<td>24,977</td>
<td>53,365</td>
<td>78,342</td>
</tr>
<tr>
<td>Net Total</td>
<td>431,746</td>
<td>307,135</td>
<td>738,881</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total: 63,568 1% 64,960 1%

Associated Public Service employees: 1,460 -1% 1,450 -1%

Exchequer pensions included in above net total: 4,618 11% 5,122 11%

Associated Public Service pensioners: 277 -2% 277 -2%

### ADMINISTRATION

Functional split of Administrative Budgets, which are included in above Programme allocations.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>48,300</td>
<td>-</td>
<td>48,300</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>1,390</td>
<td>-</td>
<td>1,390</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>1,588</td>
<td>-</td>
<td>1,588</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>1,490</td>
<td>-</td>
<td>1,490</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>3,040</td>
<td>4,081</td>
<td>7,121</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>1,199</td>
<td>-</td>
<td>1,199</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>140</td>
<td>-</td>
<td>140</td>
</tr>
<tr>
<td>Gross Total</td>
<td>57,147</td>
<td>4,081</td>
<td>61,228</td>
</tr>
</tbody>
</table>

**Application of Deferred Surrender**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>A 3 - LOCAL AUTHORITY HOUSING</td>
<td>15,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>A 4 - VOLUNTARY AND CO-OPERATIVE HOUSING</td>
<td>7,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>E 9 - LEADER - RURAL ECONOMY SUB-PROGRAMME 2007 - 2013</td>
<td>50,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>72,000</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

*These figures include a number of Non-Commercial State Agencies (NCSAs) that are not in direct receipt of Exchequer funding but whose staff are included here.*
### APPENDIX

#### Estimate of Income and Expenditure of the Environment Fund

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>Income:</td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>Plastic Bag Levy</td>
<td>13,000</td>
<td>-</td>
<td>13,000</td>
</tr>
<tr>
<td>Landfill Levy</td>
<td>35,000</td>
<td>-</td>
<td>35,000</td>
</tr>
<tr>
<td>Total Income</td>
<td>48,000</td>
<td>-</td>
<td>48,000</td>
</tr>
<tr>
<td>Expenditure:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Costs incurred by the Revenue Commissioners</td>
<td>500</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Capital Schemes</td>
<td>-</td>
<td>2,000</td>
<td>2,000</td>
</tr>
<tr>
<td>Current Schemes</td>
<td>45,300</td>
<td>-</td>
<td>45,300</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>45,800</td>
<td>2,000</td>
<td>47,800</td>
</tr>
<tr>
<td>Excess of Income over Expenditure</td>
<td>-</td>
<td>-</td>
<td>-900</td>
</tr>
<tr>
<td>Balance of Fund at 31 December 2013 (a)</td>
<td>-</td>
<td>-</td>
<td>12,335</td>
</tr>
<tr>
<td>Balance of Fund at 31 December 2014 (projected)</td>
<td>-</td>
<td>-</td>
<td>12,535</td>
</tr>
<tr>
<td>Balance of Fund at 31 December 2015 (projected)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(a) The Balance of Fund at the end of December 2013 was €4.9 million less than the projected balance included in the 2014 REV. This is a result of income to the fund for 2013 being below projection.
### 26 EDUCATION AND SKILLS

**I.** Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Education and Skills, for certain services administered by that Office, and for the payments of certain grants.

*Seven thousand, eight hundred and eighty-three million, five hundred and ninety-seven thousand euro (€7,883,597,000)*

**II.** Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Education and Skills.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - First, Second and Early Years’ Education</td>
<td>5,973,509</td>
<td>7,631</td>
<td>5,981,140</td>
</tr>
<tr>
<td>B - Skills Development</td>
<td>348,716</td>
<td>2,580</td>
<td>351,296</td>
</tr>
<tr>
<td>C - Higher Education</td>
<td>1,455,856</td>
<td>87</td>
<td>1,455,943</td>
</tr>
<tr>
<td>D - Capital Services</td>
<td>78,496</td>
<td>536,002</td>
<td>614,498</td>
</tr>
</tbody>
</table>

Gross Total :- 7,856,577 | 546,300 | 8,402,877 | 7,916,977 | 530,000 | 8,446,977 | 1%          |

**Deduct :-**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>E - Appropriations-in-Aid</td>
<td>551,832</td>
<td>2,501</td>
<td>554,333</td>
</tr>
</tbody>
</table>

Net Total :- 7,304,745 | 543,799 | 7,848,544 | 7,356,098 | 527,499 | 7,883,597 | -          |

Exchequer pay included in above net total .... 4,712,886 | 4,824,050 | 2%        |
Associated Public Service employees .... 96,135 | 97,804 | 2%        |
Exchequer pensions included in above net total .... 943,244 | 951,829 | 1%        |
Associated Public Service pensioners .... 42,526 | 43,775 | 3%        |

**Administrative Split**

<table>
<thead>
<tr>
<th>Administrative Budgets, which are included in the above Programme allocations (a)</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Function split of Administrative Budgets, which are included in the above Programme allocations (a)</td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) Salaries, Wages and Allowances ...</td>
<td>56,588</td>
<td>-</td>
<td>56,588</td>
</tr>
<tr>
<td>(ii) Travel and Subsistence</td>
<td>1,520</td>
<td>-</td>
<td>1,520</td>
</tr>
<tr>
<td>(iii) Training and Development and Incidental Expenses</td>
<td>955</td>
<td>-</td>
<td>955</td>
</tr>
<tr>
<td>(iv) Postal and Telecommunications Services</td>
<td>1,820</td>
<td>-</td>
<td>1,820</td>
</tr>
<tr>
<td>(v) Office Equipment and External IT Services</td>
<td>3,446</td>
<td>1,500</td>
<td>4,946</td>
</tr>
<tr>
<td>(vi) Office Premises Expenses</td>
<td>1,539</td>
<td>-</td>
<td>1,539</td>
</tr>
<tr>
<td>(vii) Consultancy and Other Services ...</td>
<td>99</td>
<td>-</td>
<td>99</td>
</tr>
<tr>
<td>(viii) National Educational Psychological Service ...</td>
<td>18,124</td>
<td>-</td>
<td>18,124</td>
</tr>
</tbody>
</table>

Gross Total :- 84,091 | 1,500 | 85,591 | 85,611 | 1,800 | 87,411 | 2%          |
**Estimate of Income and Expenditure of the National Training Fund (a)**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME :</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Training Fund Levy</td>
<td>340,539</td>
<td>352,951</td>
<td>4%</td>
</tr>
<tr>
<td>European Social Fund</td>
<td>3,300</td>
<td>12,800</td>
<td>288%</td>
</tr>
<tr>
<td>European Globalisation Adjustment Fund</td>
<td>450</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment Account Income</td>
<td>120</td>
<td>120</td>
<td>-</td>
</tr>
<tr>
<td>Bank Interest Received</td>
<td>26</td>
<td>26</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Income :-</strong></td>
<td>344,435</td>
<td>365,897</td>
<td>6%</td>
</tr>
<tr>
<td><strong>EXPENDITURE (b)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training Programmes for those in Employment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training People in employment</td>
<td>39,600</td>
<td>39,600</td>
<td>-</td>
</tr>
<tr>
<td>Training Networks Programme</td>
<td>11,924</td>
<td>11,924</td>
<td>-</td>
</tr>
<tr>
<td>Training Grants to Industry</td>
<td>6,500</td>
<td>6,500</td>
<td>-</td>
</tr>
<tr>
<td>Workplace Basic Education Fund</td>
<td>2,800</td>
<td>2,800</td>
<td>-</td>
</tr>
<tr>
<td>Community &amp; Voluntary Organisations</td>
<td>375</td>
<td>375</td>
<td>-</td>
</tr>
<tr>
<td>Continuing Professional Development</td>
<td>75</td>
<td>75</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>61,274</td>
<td>61,274</td>
<td>-</td>
</tr>
<tr>
<td>Training Programmes for Employment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training People for Employment</td>
<td>228,125</td>
<td>228,125</td>
<td>-</td>
</tr>
<tr>
<td>Labour Market Education and Training Fund - Momentum</td>
<td>23,881</td>
<td>23,881</td>
<td>-</td>
</tr>
<tr>
<td>Springboard</td>
<td>23,688</td>
<td>23,688</td>
<td>-</td>
</tr>
<tr>
<td>ICT Skills Conversions Course</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>Training Networks Programme</td>
<td>3,766</td>
<td>3,766</td>
<td>-</td>
</tr>
<tr>
<td>Vocational Training Opportunities Scheme (VTOS)</td>
<td>6,000</td>
<td>6,000</td>
<td>-</td>
</tr>
<tr>
<td>European Globalisation Adjustment Fund (EGF)</td>
<td>2,000</td>
<td>2,000</td>
<td>-</td>
</tr>
<tr>
<td>Technical Employment Support Grant</td>
<td>3,200</td>
<td>3,200</td>
<td>-</td>
</tr>
<tr>
<td>Community Employment Training</td>
<td>4,200</td>
<td>4,200</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>299,860</td>
<td>299,860</td>
<td>-</td>
</tr>
<tr>
<td>Provision of Information on Skills Requirements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provision of Information on Skills Requirements</td>
<td>860</td>
<td>860</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>860</td>
<td>860</td>
<td>-</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>6</td>
<td>6</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditure :-</strong></td>
<td>362,000</td>
<td>362,000</td>
<td>-</td>
</tr>
<tr>
<td>Surplus/ (Deficit) for the year</td>
<td>(17,565)</td>
<td>3,897</td>
<td>-</td>
</tr>
<tr>
<td>Balance brought forward at 1st January 2014</td>
<td>155,746</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surplus Carried Forward as at 31 December 2014 (Projected)</td>
<td>138,181</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surplus Carried Forward as at 31 December 2015 (Projected)</td>
<td>-</td>
<td>142,078</td>
<td></td>
</tr>
</tbody>
</table>

(a) **Expenditure under the National Training Fund is allocated to organisations that operate schemes to raise the skills of those in employment or to provide training to those who wish to acquire skills for the purpose of taking up employment, or to provide information in relation to existing, or likely future, requirements for skills in the economy. The NTF allocation to SOLAS supplements activities funded by Exchequer subhead B3.**

(b) **Final allocation to be determined by the Minister for Education & Skills as part of the Revised Estimates 2015 process.**
INTERNATIONAL CO-OPERATION

I. Estimate of the amount required in the year ending 31 December 2015 for certain Official Development Assistance, including certain grants, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith.

Four hundred and seventy-five million, and thirteen thousand euro

(€475,013,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Foreign Affairs and Trade.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - WORK ON POVERTY AND HUNGER REDUCTION</td>
<td>478,913</td>
<td>250</td>
<td>479,163</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>478,913</td>
<td>250</td>
<td>479,163</td>
</tr>
<tr>
<td>Deduct :-</td>
<td>1,150</td>
<td>-</td>
<td>1,150</td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>477,763</td>
<td>250</td>
<td>478,013</td>
</tr>
</tbody>
</table>

Net Decrease (€000) (3,000)

Exchequer pay included in above net total .... 14,048 14,048 -
Associated Public Service employees .... 185 185 -

<table>
<thead>
<tr>
<th>Administration</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>14,898</td>
<td>-</td>
<td>14,898</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>2,300</td>
<td>-</td>
<td>2,300</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>1,700</td>
<td>100</td>
<td>1,800</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>1,850</td>
<td>20</td>
<td>1,870</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>1,575</td>
<td>30</td>
<td>1,605</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>3,375</td>
<td>100</td>
<td>3,475</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...</td>
<td>750</td>
<td>-</td>
<td>750</td>
</tr>
<tr>
<td>(viii) FOREIGN REPRESENTATION AND ACCOMMODATION EXPENSES ...</td>
<td>1,450</td>
<td>-</td>
<td>1,450</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>27,898</td>
<td>250</td>
<td>28,148</td>
</tr>
</tbody>
</table>

(a) This allocation combined with expenditure of approximately €125 million from the EU Budget (Development Co-operation) and other Government Departments constitutes Ireland's total Official Development Assistance.
FOREIGN AFFAIRS AND TRADE

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Foreign Affairs and Trade, and for certain services administered by that Office, including grants and contributions to International Organisations.

One hundred and sixty-three million, one hundred and eighty-nine thousand euro
(€163,189,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Foreign Affairs and Trade.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - PROMOTE IRELAND'S ECONOMIC AND TRADE INTERESTS IN EUROPE AND INTERNATIONALLY</td>
<td>47,562</td>
<td>597</td>
<td>48,159</td>
</tr>
<tr>
<td>B - CONSULAR, PASSPORT AND IRISH ABROAD SERVICES</td>
<td>68,407</td>
<td>3,388</td>
<td>71,795</td>
</tr>
<tr>
<td>C - RECONCILIATION AND COOPERATION ON THIS ISLAND</td>
<td>17,280</td>
<td>252</td>
<td>17,532</td>
</tr>
<tr>
<td>D - INTERNATIONAL PEACE, SECURITY AND HUMAN RIGHTS</td>
<td>74,438</td>
<td>360</td>
<td>74,798</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>207,687</td>
<td>4,597</td>
<td>212,284</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E - APPROPRIATIONS-IN-AID</td>
<td>45,048</td>
<td>-</td>
<td>45,048</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>162,639</td>
<td>4,597</td>
<td>167,236</td>
</tr>
<tr>
<td>Net Decrease (€000)</td>
<td>(4,047)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exchequer pay included in above net total</td>
<td>68,039</td>
<td>68,039</td>
<td></td>
</tr>
<tr>
<td>Associated Public Service employees</td>
<td>1,160</td>
<td>1,160</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>71,787</td>
<td>-</td>
<td>71,787</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>6,630</td>
<td>-</td>
<td>6,630</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>5,313</td>
<td>99</td>
<td>5,412</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>7,594</td>
<td>-</td>
<td>7,594</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>15,226</td>
<td>3,867</td>
<td>19,093</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>24,502</td>
<td>631</td>
<td>25,133</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>(viii) FOREIGN REPRESENTATION AND ACCOMMODATION EXPENSES</td>
<td>11,231</td>
<td>-</td>
<td>11,231</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>142,383</td>
<td>4,597</td>
<td>146,980</td>
</tr>
</tbody>
</table>

FOREIGN AFFAIRS AND TRADE

Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Foreign Affairs and Trade.
## COMMUNICATIONS, ENERGY AND NATURAL RESOURCES

### I. Estimate of the amount required in the year ending 31 December 2015

The amount required for the salaries and expenses of the Office of the Minister for Communications, Energy and Natural Resources, including certain services administered by that Office, and for payment of certain grants, and for the payment of certain grants under cash-limited schemes is estimated as follows:

**One hundred and seventy-two million, five hundred and eighty-three thousand euro**

### II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Communications, Energy and Natural Resources.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - COMMUNICATIONS</td>
<td>€13,108</td>
<td>€38,565</td>
<td>€51,673</td>
</tr>
<tr>
<td>B - BROADCASTING</td>
<td>€241,894</td>
<td>€1,598</td>
<td>€243,492</td>
</tr>
<tr>
<td>C - ENERGY</td>
<td>€21,266</td>
<td>€59,810</td>
<td>€81,076</td>
</tr>
<tr>
<td>D - NATURAL RESOURCES</td>
<td>€18,326</td>
<td>€8,816</td>
<td>€27,142</td>
</tr>
<tr>
<td>E - INLAND FISHERIES</td>
<td>€26,912</td>
<td>€1,211</td>
<td>€28,123</td>
</tr>
<tr>
<td>Gross Total</td>
<td>€321,506</td>
<td>€110,000</td>
<td>€431,506</td>
</tr>
</tbody>
</table>

**Deduct:**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>F - APPROPRIATIONS-IN-AID</td>
<td>€237,000</td>
<td>-</td>
<td>€237,000</td>
</tr>
<tr>
<td>Net Total</td>
<td>€84,506</td>
<td>€110,000</td>
<td>€194,506</td>
</tr>
</tbody>
</table>

**Net Decrease (€000):** (21,923)

Exchequer pay included in above net total: €29,204, 3%.

Associated Public Service employees (a): €1,100, 1%.

Exchequer pensions included in above net total: €2,774, 11%.

Associated Public Service pensioners: €239, 2%.

### ADMINISTRATION

**Functional split of Administrative Budgets, which are included in above Programme allocations.**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>€15,351</td>
<td>-</td>
<td>€15,351</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>€583</td>
<td>-</td>
<td>€583</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>€757</td>
<td>-</td>
<td>€757</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>€529</td>
<td>-</td>
<td>€529</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>€2,300,1,100</td>
<td>€3,400</td>
<td>€2,300,1,100</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>€732</td>
<td>-</td>
<td>€732</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>€1,895</td>
<td>-</td>
<td>€1,895</td>
</tr>
<tr>
<td>(viii) EQUIPMENT, STORES AND MAINTENANCE</td>
<td>€590</td>
<td>1</td>
<td>€591</td>
</tr>
<tr>
<td>Gross Total</td>
<td>€22,737,1,101</td>
<td>€23,838</td>
<td>€24,181,1,101</td>
</tr>
</tbody>
</table>

**Application of Deferred Surrender**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>C 4 - SUSTAINABLE ENERGY PROGRAMME</td>
<td>€8,500</td>
<td>-</td>
<td>-100%</td>
</tr>
</tbody>
</table>

(a) Included in this amount are 417 non-Exchequer funded employess and 49 co-funded North-South agency employees. In 2014 the figures were 417 and 49 respectively.
AGRICULTURE, FOOD AND THE MARINE

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants and for the payment of certain grants under cash-limited schemes and the remediation of Haulbowline Island.

Seven hundred and sixty-seven million, two hundred and thirty-nine thousand euro
(€767,239,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Agriculture, Food and the Marine.

### PROGRAMME EXPENDITURE

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - AGRI-FOOD POLICY, DEVELOPMENT AND TRADE</td>
<td>€320,226</td>
<td>€37,965</td>
<td>€358,191</td>
</tr>
<tr>
<td>B - FOOD SAFETY, ANIMAL HEALTH AND WELFARE AND PLANT HEALTH</td>
<td>€203,004</td>
<td>€2,440</td>
<td>€205,444</td>
</tr>
<tr>
<td>C - RURAL ECONOMY, ENVIRONMENT AND STRUCTURAL CHANGES</td>
<td>€253,550</td>
<td>€143,108</td>
<td>€396,658</td>
</tr>
<tr>
<td>D - DIRECT PAYMENTS</td>
<td>€242,420</td>
<td>€187</td>
<td>€242,607</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>€1,019,200</td>
<td>€183,700</td>
<td>€1,202,900</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E - APPROPRIATIONS-IN-AID</td>
<td>€244,797</td>
<td>€1,160</td>
<td>€246,957</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>€774,403</td>
<td>€183,700</td>
<td>€958,103</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 218,770
Associated Public Service employees ..... 4,445

Exchequer pensions included in above net total .... 47,519
Associated Public Service pensioners ..... 1,871

### ADMINISTRATION

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES ...</td>
<td>€163,966</td>
<td>-</td>
<td>€163,966</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>€7,050</td>
<td>-</td>
<td>€7,050</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>€3,500</td>
<td>-</td>
<td>€3,500</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>€4,716</td>
<td>-</td>
<td>€4,716</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>€22,701</td>
<td>€1,160</td>
<td>€23,861</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>€5,799</td>
<td>-</td>
<td>€5,799</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...</td>
<td>€41</td>
<td>-</td>
<td>€41</td>
</tr>
<tr>
<td>(viii) SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU</td>
<td>€1,554</td>
<td>-</td>
<td>€1,554</td>
</tr>
<tr>
<td>(ix) LABORATORY SERVICES ...</td>
<td>€4,000</td>
<td>€1,800</td>
<td>€5,800</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>€213,327</td>
<td>€2,960</td>
<td>€216,287</td>
</tr>
</tbody>
</table>

### C6 FORESTRY AND BIOENERGY

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>Application of Deferred Surrender</td>
<td>€16,800</td>
<td>-</td>
<td>€16,800</td>
</tr>
<tr>
<td>C 6 - FORESTRY AND BIOENERGY ...</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## TRANSPORT, TOURISM AND SPORT

I. Estimate of the amount required in the year ending 31 December, 2015 for the salaries and expenses of the Office of the Minister for Transport, Tourism and Sport, including certain services administered by that Office, for payment of certain grants and certain other services.

One thousand, two hundred and thirty-one million, six hundred and eighty-nine thousand euro (€1,231,689,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Transport, Tourism and Sport.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - CIVIL AVIATION</td>
<td>24,626</td>
<td>3,071</td>
<td>27,697</td>
</tr>
<tr>
<td>B - LAND TRANSPORT</td>
<td>419,586</td>
<td>895,818</td>
<td>1,315,404</td>
</tr>
<tr>
<td>C - MARITIME TRANSPORT AND SAFETY</td>
<td>85,035</td>
<td>9,347</td>
<td>94,382</td>
</tr>
<tr>
<td>D - SPORTS AND RECREATION SERVICES</td>
<td>46,225</td>
<td>49,243</td>
<td>95,468</td>
</tr>
<tr>
<td>E - TOURISM SERVICES</td>
<td>112,048</td>
<td>25,021</td>
<td>137,069</td>
</tr>
<tr>
<td><strong>Gross Total :-</strong></td>
<td>687,520</td>
<td>982,500</td>
<td>1,670,020</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F - APPROPRIATIONS-IN-AID</td>
<td>124,431</td>
<td>270,000</td>
<td>394,431</td>
</tr>
<tr>
<td><strong>Net Total :-</strong></td>
<td>563,089</td>
<td>712,500</td>
<td>1,275,589</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 67,176 63,945 -5%
Associated Public Service employees .... 1,449 1,449 -
Exchequer pensions included in above net total .... 14,804 11,265 -24%
Associated Public Service pensioners .... 415 423 2%

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>26,669</td>
<td>-</td>
<td>26,669</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>1,753</td>
<td>-</td>
<td>1,753</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>1,698</td>
<td>-</td>
<td>1,698</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>550</td>
<td>-</td>
<td>550</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>933</td>
<td>700</td>
<td>1,633</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>592</td>
<td>-</td>
<td>592</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...</td>
<td>599</td>
<td>-</td>
<td>599</td>
</tr>
<tr>
<td><strong>Gross Total :-</strong></td>
<td>32,794</td>
<td>700</td>
<td>33,494</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 67,176 63,945 -5%
Associated Public Service employees .... 1,449 1,449 -
Exchequer pensions included in above net total .... 14,804 11,265 -24%
Associated Public Service pensioners .... 415 423 2%

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>C 3 - MARITIME ADMINISTRATION AND THE IRISH COASTGUARD ...</td>
<td>4,800</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

4,800 -
**JOBS, ENTERPRISE AND INNOVATION**

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Jobs, Enterprise and Innovation, including certain services administered by that Office, for the payment of certain subsidies and grants and for the payment of certain grants under cash-limited schemes.

Seven hundred and thirty-four million, four hundred and twenty-three thousand euro

(€734,423,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Jobs, Enterprise and Innovation.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - JOBS AND ENTERPRISE DEVELOPMENT</td>
<td>193,295</td>
<td>167,260</td>
<td>360,555</td>
</tr>
<tr>
<td>B - INNOVATION</td>
<td>65,627</td>
<td>274,740</td>
<td>340,367</td>
</tr>
<tr>
<td>C - REGULATION</td>
<td>80,100</td>
<td>-</td>
<td>80,100</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>339,022</td>
<td>442,000</td>
<td>781,022</td>
</tr>
</tbody>
</table>

Deduct :-

| D - APPROPRIATIONS-IN-AID | 47,448 | 1,500 | 48,948 | 50,077 | 50 | 50,577 | 3% |
| Net Total :- | 291,574 | 440,500 | 732,074 | 284,923 | 449,500 | 734,423 | - |

Exchequer pay included in above net total .... | 147,433 | 143,139 | -3% |
Associated Public Service employees .... | 2,420 | 2,322 | -4% |
Exchequer pensions included in above net total .... | 43,767 | 43,342 | -1% |
Associated Public Service pensioners .... | 1,565 | 1,550 | -1% |

Net Increase (€000) | 2,349 |

**Administrative Budgets**

Functional split of Administrative Budgets, which are included in above Programme allocations.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>19,901</td>
<td>-</td>
<td>19,901</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>632</td>
<td>-</td>
<td>632</td>
</tr>
<tr>
<td>(iii) LEARNING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>855</td>
<td>-</td>
<td>855</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>587</td>
<td>-</td>
<td>587</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>3,763</td>
<td>-</td>
<td>3,763</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>2,033</td>
<td>-</td>
<td>2,033</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>1,210</td>
<td>-</td>
<td>1,210</td>
</tr>
<tr>
<td>(viii) ADVERTISING AND INFORMATION RESOURCES</td>
<td>211</td>
<td>-</td>
<td>211</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>29,192</td>
<td>-</td>
<td>29,192</td>
</tr>
</tbody>
</table>

**Application of Deferred Surrender**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A 5 - IDA</td>
<td>3,000</td>
<td>-</td>
<td>3,000</td>
</tr>
<tr>
<td>A 7 - ENTERPRISE IRELAND</td>
<td>3,000</td>
<td>-</td>
<td>3,000</td>
</tr>
<tr>
<td>B 4 - SCIENCE AND TECHNOLOGY DEVELOPMENT PROGRAMME</td>
<td>17,000</td>
<td>-</td>
<td>17,000</td>
</tr>
<tr>
<td>Total</td>
<td>23,000</td>
<td>-</td>
<td>23,000</td>
</tr>
</tbody>
</table>
ARTS, HERITAGE AND THE GAELTACHT

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Arts, Heritage and the Gaeltacht, including certain services administered by that Office, and for payment of certain subsidies and grants.

Two hundred and sixty-nine million, three hundred and seventy-five thousand euro (£269,375,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Arts, Heritage and the Gaeltacht.

<table>
<thead>
<tr>
<th>PROGRAMME EXPENDITURE</th>
<th>2014 Estimate</th>
<th>2015 Estimate (a)</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - ARTS, CULTURE AND FILM</td>
<td>100,654</td>
<td>37,295</td>
<td>137,949</td>
</tr>
<tr>
<td>B - HERITAGE (b)</td>
<td>32,864</td>
<td>12,426</td>
<td>45,290</td>
</tr>
<tr>
<td>C - IRISH LANGUAGE, GAELTACHT AND ISLANDS ...</td>
<td>32,942</td>
<td>8,467</td>
<td>41,409</td>
</tr>
<tr>
<td>D - NORTH-SOUTH CO-OPERATION (c)</td>
<td>35,271</td>
<td>3,977</td>
<td>39,248</td>
</tr>
<tr>
<td>Gross Total :</td>
<td>201,731</td>
<td>62,165</td>
<td>263,896</td>
</tr>
<tr>
<td>Deduct :</td>
<td>4,439</td>
<td>-</td>
<td>4,439</td>
</tr>
<tr>
<td>Net Total :</td>
<td>197,292</td>
<td>62,165</td>
<td>259,457</td>
</tr>
<tr>
<td>Exchequer pay included in above net total ...</td>
<td>61,558</td>
<td>-</td>
<td>61,558</td>
</tr>
<tr>
<td>Associated Public Service employees ...</td>
<td>1,460</td>
<td>-</td>
<td>1,460</td>
</tr>
<tr>
<td>Exchequer pensions included in above net total ...</td>
<td>6,515</td>
<td>-</td>
<td>6,515</td>
</tr>
<tr>
<td>Associated Public Service pensioners ...</td>
<td>338</td>
<td>-</td>
<td>338</td>
</tr>
</tbody>
</table>

Net Increase (£000) | 9,918

ADMINISTRATION

Functional split of Administrative Budgets, which are included in above Programme allocations.

<table>
<thead>
<tr>
<th>2014 Estimate</th>
<th>2015 Estimate (a)</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>28,440</td>
<td>-</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>1,463</td>
<td>-</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>1,007</td>
<td>-</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>626</td>
<td>-</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>1,362</td>
<td>644</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>795</td>
<td>-</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td>Gross Total :</td>
<td>33,793</td>
<td>644</td>
</tr>
</tbody>
</table>

(a) The functions of the National Gallery will be moved into Vote 33 Arts, Heritage and the Gaeltacht with effect from 1st January 2015.
(b) The 2014 provision includes €5 million in once-off stimulus funding related to the Built Heritage Jobs Leverage Scheme.
(c) Allocation is subject to the approval of the North-South Ministerial Council.
NATIONAL GALLERY

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the National Gallery, including grants.

(€0)

II. Programmes under which the Subheads for this Vote will be accounted for by the National Gallery.

<table>
<thead>
<tr>
<th>PROGRAMME EXPENDITURE</th>
<th>2014 Estimate</th>
<th>2015 Estimate (a)</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - NATIONAL GALLERY</td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>Gross Total</td>
<td>6,669</td>
<td>3,861</td>
<td>10,530</td>
</tr>
<tr>
<td>Deduct :--</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>253</td>
<td>3,003</td>
<td>3,256</td>
</tr>
<tr>
<td>Net Total</td>
<td>6,416</td>
<td>858</td>
<td>7,274</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 4,426 - -
Associated Public Service employees .... 108 - -

<table>
<thead>
<tr>
<th>ADMINISTRATION</th>
<th>2014 Estimate</th>
<th>2015 Estimate (a)</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>4,678</td>
<td>-</td>
<td>4,678</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>30</td>
<td>-</td>
<td>30</td>
</tr>
<tr>
<td>(iii) SECURITY AND INCIDENTAL EXPENSES</td>
<td>666</td>
<td>-</td>
<td>666</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>116</td>
<td>-</td>
<td>116</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>214</td>
<td>-</td>
<td>214</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>756</td>
<td>-</td>
<td>756</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...</td>
<td>208</td>
<td>-</td>
<td>208</td>
</tr>
<tr>
<td>Gross Total</td>
<td>6,668</td>
<td>-</td>
<td>6,668</td>
</tr>
</tbody>
</table>

(a) The functions of the National Gallery will be moved into Vote 33 Arts, Heritage and the Gaeltacht with effect from 1st January 2015
ARMY PENSIONS

I. Estimate of the amount required in the year ending 31 December 2015 for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

**Two hundred and fifteen million, five hundred and ninety thousand euro**

(€215,590,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Defence.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - PROVISION FOR DEFENCE FORCES' PENSION BENEFITS</td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td></td>
<td>220,990</td>
<td>-</td>
<td>220,990</td>
</tr>
<tr>
<td>Deduct :-</td>
<td>220,990</td>
<td>-</td>
<td>220,990</td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>5,600</td>
<td>-</td>
<td>5,600</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>215,390</td>
<td>-</td>
<td>215,590</td>
</tr>
</tbody>
</table>

Net Increase (€000) 200

Exchequer pay included in above net total .... 67 67 -
Associated Public Service employees .... 1 1 -
Exchequer pensions included in above net total .... 215,223 215,423 -
Associated Public Service pensioners* .... 12,779 12,919 1%

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>70 -</td>
<td>70</td>
<td>70</td>
</tr>
</tbody>
</table>

*Some pensioners are in receipt of both an occupational pension and a disablement pension and are therefore included twice.*
DEFENCE

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants.

Six hundred and thirty-nine million, two hundred and thirty-six thousand euro
(€639,236,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Defence.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - Defence Policy and Support, Military Capabilities and Operational Outputs</td>
<td>668,652</td>
<td>8,277</td>
<td>676,929</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>668,652</td>
<td>8,277</td>
<td>676,929</td>
</tr>
<tr>
<td>Deduct :-</td>
<td>36,138</td>
<td>500</td>
<td>36,638</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>632,514</td>
<td>7,777</td>
<td>640,291</td>
</tr>
</tbody>
</table>

Net Decrease (€000) (1,055)

Exchequer pay included in above net total ..... 475,978
Associated Public Service employees ..... 10,510

<table>
<thead>
<tr>
<th>Administration</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) Salaries, Wages and Allowances</td>
<td>17,951</td>
<td>-</td>
<td>17,951</td>
</tr>
<tr>
<td>(ii) Travel and Subsistence</td>
<td>500</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>(iii) Training and Development and Incidental Expenses</td>
<td>210</td>
<td>-</td>
<td>210</td>
</tr>
<tr>
<td>(iv) Postal and Telecommunications Services</td>
<td>700</td>
<td>-</td>
<td>700</td>
</tr>
<tr>
<td>(v) Office Equipment and External IT Services</td>
<td>1,045</td>
<td>1,350</td>
<td>2,395</td>
</tr>
<tr>
<td>(vi) Office Premises Expenses</td>
<td>1,272</td>
<td>-</td>
<td>1,272</td>
</tr>
<tr>
<td>(vii) Consultancy Services and Value for Money and Policy Reviews</td>
<td>25</td>
<td>-</td>
<td>25</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>21,703</td>
<td>1,350</td>
<td>23,053</td>
</tr>
</tbody>
</table>

A 13 - Buildings ...
I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund and for certain grants

Eleven thousand, one hundred and forty-eight million, seven hundred and seventy-four thousand euro ($11,148,774,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Social Protection

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - SOCIAL ASSISTANCE SCHEMES, SERVICES, ADMINISTRATION AND PAYMENT TO SOCIAL INSURANCE FUND</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Administration</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- Pensions</td>
<td>940,000</td>
<td>3,750,170</td>
<td>4,690,170</td>
</tr>
<tr>
<td>- Working Age - Income Supports</td>
<td>1,065,380</td>
<td>1,088,090</td>
<td>2,153,470</td>
</tr>
<tr>
<td>- Illness, Disability and Care</td>
<td>2,283,860</td>
<td>2,410,025</td>
<td>4,693,885</td>
</tr>
<tr>
<td>- Supplementary Payments, etc</td>
<td>731,140</td>
<td>686,455</td>
<td>1,417,595</td>
</tr>
<tr>
<td>- Subvention to the Social Insurance Fund</td>
<td>685,470</td>
<td>685,470</td>
<td>1,370,940</td>
</tr>
<tr>
<td>Gross Total -</td>
<td>12,080,420</td>
<td>12,098,920</td>
<td>11,385,974</td>
</tr>
</tbody>
</table>

Deduct -

B - APPROPRIATIONS-IN-AID | 242,020 | 246,200 | 2% |

Net Total - 11,838,400 18,500 11,856,900

Exchequer pay included in above net total - 280,000 4%

Net Decrease (€000) (708,126) (768,126)

Exchequer pensions included in above net total (a) - 110 -60%

Associated Public Service pensions - 42 -24%

Gross Total - 460,640 18,500 479,140

Administrative Budgets which are included in above Programme allocations.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES</td>
<td>290,611</td>
<td>300,600</td>
<td>300,600</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>5,150</td>
<td>4,975</td>
<td>4,975</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>11,815</td>
<td>13,590</td>
<td>13,590</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>20,500</td>
<td>21,000</td>
<td>21,000</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>28,028</td>
<td>30,601</td>
<td>30,601</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>22,460</td>
<td>23,220</td>
<td>23,220</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES</td>
<td>427</td>
<td>494</td>
<td>494</td>
</tr>
<tr>
<td>(viii) PAYMENTS FOR AGENCY SERVICES</td>
<td>429</td>
<td>540</td>
<td>540</td>
</tr>
<tr>
<td>(ix) eGOVERNMENT RELATED PROJECTS</td>
<td>5,749</td>
<td>6,020</td>
<td>6,020</td>
</tr>
<tr>
<td>Gross Total -</td>
<td>460,640</td>
<td>479,140</td>
<td>491,330</td>
</tr>
</tbody>
</table>

Change 2015 over 2014

A.2 - ADMINISTRATION NON-PAY

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Application of Deferred Surrender</td>
<td>1,050</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(a) In 2014 €330,000 more was taken in by way of pension contributions from Social Protection agencies than was paid out to their retired staff. For 2015 the equivalent figure is estimated as €177,000.
## Social Protection

Total Expenditure on Social Protection

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(1) VOTE 37: SOCIAL PROTECTION</td>
<td>€12,080,420</td>
<td>€18,500</td>
<td>€12,098,920</td>
</tr>
<tr>
<td>Less Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005</td>
<td>-685,470</td>
<td>-</td>
<td>-685,470</td>
</tr>
<tr>
<td>Administration expenses recovered by Vote 37 from the Social Insurance Fund</td>
<td>177,280</td>
<td>-</td>
<td>177,280</td>
</tr>
<tr>
<td>Subtotal</td>
<td>€11,217,670</td>
<td>€18,500</td>
<td>€11,236,170</td>
</tr>
<tr>
<td>(2) SOCIAL INSURANCE FUND</td>
<td>€8,367,330</td>
<td>-</td>
<td>€8,367,330</td>
</tr>
<tr>
<td>(3) TOTAL EXPENDITURE - VOTE 37 and SIF</td>
<td>€19,585,000</td>
<td>€18,500</td>
<td>€19,603,500</td>
</tr>
</tbody>
</table>

**Total Expenditure Broken Down by Administration and Programme**

- **Administrative Expenses**
  - €556,280
  - Change: +4%
- **Pensions**
  - €6,507,260
  - Change: -
- **Working Age - Income Supports**
  - €4,882,560
  - Change: -12%
- **Working Age - Employment Supports**
  - €1,078,050
  - Change: -12%
- **Illness, Disability and Carers**
  - €3,334,130
  - Change: +2%
- **Children**
  - €3,301,060
  - Change: -12%
- **Supplementary Payments, etc.**
  - €925,660
  - Change: -

**Total Expenditure**

- €20,581,000
- Change: -1%

---

*Total Expenditure on Social Protection Administration includes payments to other Votes and payment for An Post Agency Services from the Social Insurance Fund.*
### Programme Subheads

<table>
<thead>
<tr>
<th>Program Subhead</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current (€000)</td>
<td>Capital (€000)</td>
</tr>
<tr>
<td><strong>Administration</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A1 - Administration - Pay</td>
<td>290,611</td>
<td>-</td>
</tr>
<tr>
<td>A2 - Administration - Non-Pay</td>
<td>170,029</td>
<td>18,500</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>460,640</td>
<td>18,500</td>
</tr>
<tr>
<td><strong>Pensions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A3 - State Pension (Non-Contributory)</td>
<td>940,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>940,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Working Age - Income Supports</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A4 - Jobseeker's Allowance</td>
<td>2,820,000</td>
<td>-</td>
</tr>
<tr>
<td>A5 - One-Parent Family Payment</td>
<td>863,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>3,683,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Working Age - Employment Supports</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A12 - Community Employment Programme</td>
<td>357,500</td>
<td>-</td>
</tr>
<tr>
<td>A13 - Rural Social Scheme</td>
<td>45,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>3,970,170</td>
<td>-</td>
</tr>
<tr>
<td><strong>Illness, Disability and Carers</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A23 - Disability Allowance</td>
<td>1,162,960</td>
<td>-</td>
</tr>
<tr>
<td>A24 - Blind Pension</td>
<td>14,500</td>
<td>-</td>
</tr>
<tr>
<td>A25 - Carer's Allowance</td>
<td>557,200</td>
<td>-</td>
</tr>
<tr>
<td>A26 - Domiciliary Care Allowance</td>
<td>105,100</td>
<td>-</td>
</tr>
<tr>
<td>A27 - Respite Care Grant</td>
<td>122,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>1,961,760</td>
<td>-</td>
</tr>
<tr>
<td><strong>Children</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A28 - Child Benefit</td>
<td>1,913,300</td>
<td>-</td>
</tr>
<tr>
<td>A29 - Family Income Supplement</td>
<td>281,700</td>
<td>-</td>
</tr>
<tr>
<td>A30 - Back-to-School Clothing and Footwear Allowance</td>
<td>46,300</td>
<td>-</td>
</tr>
<tr>
<td>A31 - School Meals Scheme</td>
<td>37,000</td>
<td>-</td>
</tr>
<tr>
<td>A32 - Child Related Payments</td>
<td>5,560</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>2,285,860</td>
<td>-</td>
</tr>
<tr>
<td><strong>Supplementary Payments</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A33 - Rent Supplement</td>
<td>344,100</td>
<td>-</td>
</tr>
<tr>
<td>A34 - Mortgage Interest Supplement</td>
<td>17,920</td>
<td>-</td>
</tr>
<tr>
<td>A35 - Household Benefits Package</td>
<td>88,460</td>
<td>-</td>
</tr>
<tr>
<td>A36 - Free Travel</td>
<td>77,000</td>
<td>-</td>
</tr>
<tr>
<td>A38 - Grant to the Citizens Information Board</td>
<td>46,000</td>
<td>-</td>
</tr>
<tr>
<td>A39 - Office of the Pensions Ombudsman</td>
<td>1,080</td>
<td>-</td>
</tr>
<tr>
<td>A40 - Miscellaneous Services</td>
<td>1,680</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>714,140</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subvention to the Social Insurance Fund</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>685,470</td>
<td>-</td>
</tr>
<tr>
<td><strong>Programme Total</strong></td>
<td>12,080,420</td>
<td>18,500</td>
</tr>
</tbody>
</table>

**Change 2015 over 2014**

- % increase:
  - 6%
  - 7%
  - 5%
  - 4%
  - 3%
  - 2%
  - 1%

- % decrease:
  - 1%
  - 3%
  - 8%
  - 17%
  - 31%
  - 36%
  - 44%
  - 64%
### III. Estimate of Income and Expenditure of the Social Insurance Fund

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>Income:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income from Contributions</td>
<td>7,681,800</td>
<td>-</td>
<td>7,681,800</td>
</tr>
<tr>
<td>Rent</td>
<td>19</td>
<td>-</td>
<td>19</td>
</tr>
<tr>
<td>Receipts (net) under Reciprocal Arrangements</td>
<td>41</td>
<td>-</td>
<td>41</td>
</tr>
<tr>
<td>Total Income:</td>
<td>7,681,860</td>
<td>-</td>
<td>7,681,860</td>
</tr>
<tr>
<td>Expenditure (current):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration - Non-Pay</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Schemes and Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PENSIONS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Pension (Contributory)</td>
<td>4,142,000</td>
<td>-</td>
<td>4,142,000</td>
</tr>
<tr>
<td>State Pension (Transition)</td>
<td>68,000</td>
<td>-</td>
<td>68,000</td>
</tr>
<tr>
<td>Widows', Widowers'/ Surviving Civil Partners' (Contributory)</td>
<td>1,344,400</td>
<td>-</td>
<td>1,344,400</td>
</tr>
<tr>
<td>Widows', Widowers'/ Surviving Civil Partners' (Death Benefit)</td>
<td>7,860</td>
<td>-</td>
<td>7,860</td>
</tr>
<tr>
<td>Bereavement Grant</td>
<td>5,000</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>Subtotal:</td>
<td>5,567,260</td>
<td>-</td>
<td>5,567,260</td>
</tr>
<tr>
<td>WORKING AGE - INCOME SUPPORTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jobseeker's Benefit</td>
<td>456,600</td>
<td>-</td>
<td>456,600</td>
</tr>
<tr>
<td>Deserted Wife's Benefit</td>
<td>77,800</td>
<td>-</td>
<td>77,800</td>
</tr>
<tr>
<td>Maternity Benefit</td>
<td>263,530</td>
<td>-</td>
<td>263,530</td>
</tr>
<tr>
<td>Adoptive Benefit</td>
<td>330</td>
<td>-</td>
<td>330</td>
</tr>
<tr>
<td>Health and Safety Benefit</td>
<td>500</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Redundancy and Insolvency Payments</td>
<td>86,330</td>
<td>-</td>
<td>86,330</td>
</tr>
<tr>
<td>Treatment Benefits</td>
<td>27,300</td>
<td>-</td>
<td>27,300</td>
</tr>
<tr>
<td>Subtotal:</td>
<td>912,390</td>
<td>-</td>
<td>912,390</td>
</tr>
<tr>
<td>WORKING AGE - EMPLOYMENT SUPPORTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Partial Capacity Benefit</td>
<td>12,670</td>
<td>-</td>
<td>12,670</td>
</tr>
<tr>
<td>Subtotal:</td>
<td>12,670</td>
<td>-</td>
<td>12,670</td>
</tr>
<tr>
<td>ILLNESS, DISABILITY AND CARERS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Illness Benefit</td>
<td>580,500</td>
<td>-</td>
<td>580,500</td>
</tr>
<tr>
<td>Injury Benefit</td>
<td>15,500</td>
<td>-</td>
<td>15,500</td>
</tr>
<tr>
<td>Invalidity Pension</td>
<td>678,010</td>
<td>-</td>
<td>678,010</td>
</tr>
<tr>
<td>Disablement Benefit</td>
<td>76,620</td>
<td>-</td>
<td>76,620</td>
</tr>
<tr>
<td>Medical Care Scheme</td>
<td>240</td>
<td>-</td>
<td>240</td>
</tr>
<tr>
<td>Carer's Benefit</td>
<td>21,500</td>
<td>-</td>
<td>21,500</td>
</tr>
<tr>
<td>Subtotal:</td>
<td>1,372,370</td>
<td>-</td>
<td>1,372,370</td>
</tr>
<tr>
<td>CHILDREN</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Related Payments</td>
<td>17,200</td>
<td>-</td>
<td>17,200</td>
</tr>
<tr>
<td>Subtotal:</td>
<td>17,200</td>
<td>-</td>
<td>17,200</td>
</tr>
<tr>
<td>SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Household Benefits Package</td>
<td>141,420</td>
<td>-</td>
<td>141,420</td>
</tr>
<tr>
<td>Fuel Allowance</td>
<td>71,100</td>
<td>-</td>
<td>71,100</td>
</tr>
<tr>
<td>Transfer of SIF Pension rights to another EU State</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Subtotal:</td>
<td>212,520</td>
<td>-</td>
<td>212,520</td>
</tr>
<tr>
<td>Total Schemes and Services:</td>
<td>8,094,410</td>
<td>-</td>
<td>8,094,410</td>
</tr>
<tr>
<td>Total Expenditure:</td>
<td>8,367,330</td>
<td>-</td>
<td>8,367,330</td>
</tr>
<tr>
<td>Excess of Expenditure over Income</td>
<td>685,470</td>
<td>-</td>
<td>685,470</td>
</tr>
<tr>
<td>Subvention required from Vote 37</td>
<td>685,470</td>
<td>-</td>
<td>685,470</td>
</tr>
</tbody>
</table>
HEALTH

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including miscellaneous grants.

Two hundred and one million, nine hundred and sixty-nine thousand euro

(€201,969,000)

II. Subheads under which this Vote will be accounted for by the Office of the Minister for Health.

<table>
<thead>
<tr>
<th>ADMINISTRATION</th>
<th>2014 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
</tr>
<tr>
<td>A 1 - SALARIES, WAGES AND ALLOWANCES</td>
<td>24,692</td>
<td>-</td>
</tr>
<tr>
<td>A 2 - TRAVEL AND SUBSISTENCE</td>
<td>654</td>
<td>-</td>
</tr>
<tr>
<td>A 3 - TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>1,003</td>
<td>-</td>
</tr>
<tr>
<td>A 4 - POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>628</td>
<td>-</td>
</tr>
<tr>
<td>A 5 - OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>1,351</td>
<td>473</td>
</tr>
<tr>
<td>A 6 - OFFICE PREMISES EXPENSES</td>
<td>725</td>
<td>-</td>
</tr>
<tr>
<td>A 7 - CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS</td>
<td>1,391</td>
<td>-</td>
</tr>
<tr>
<td>Subtotal :-</td>
<td>30,444</td>
<td>473</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GRANTS</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>B 1 - GRANTS TO RESEARCH BODIES AND OTHER RESEARCH GRANTS</td>
<td>36,183</td>
<td>-</td>
<td>36,183</td>
<td>-</td>
<td>36,183</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>B 2 - GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)</td>
<td>7,381</td>
<td>-</td>
<td>7,381</td>
<td>-</td>
<td>7,381</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>B 3 - DRUGS INITIATIVE</td>
<td>7,381</td>
<td>-</td>
<td>7,381</td>
<td>-</td>
<td>7,381</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Subtotal :-</td>
<td>46,850</td>
<td>-</td>
<td>46,850</td>
<td>-</td>
<td>46,850</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OTHER SERVICES</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>C - EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES</td>
<td>2,600</td>
<td>-</td>
<td>2,600</td>
<td>-</td>
<td>2,600</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>D - STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS</td>
<td>10,093</td>
<td>-</td>
<td>10,093</td>
<td>-</td>
<td>10,093</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>E 1 - DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY, REGULATORY AND ADVISORY BODIES</td>
<td>56,643</td>
<td>-</td>
<td>56,643</td>
<td>-</td>
<td>56,643</td>
<td>-1%</td>
<td></td>
</tr>
<tr>
<td>E 2 - THE FOOD SAFETY PROMOTION BOARD</td>
<td>5,771</td>
<td>-</td>
<td>5,771</td>
<td>5,474</td>
<td>5,474</td>
<td>-5%</td>
<td></td>
</tr>
<tr>
<td>E 3 - NATIONAL TREATMENT PURCHASE FUND AND SPECIAL DELIVERY UNIT</td>
<td>5,100</td>
<td>-</td>
<td>5,100</td>
<td>-</td>
<td>5,100</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>E 4 - IRELAND/NORTHERN IRELAND INTERREG</td>
<td>2,190</td>
<td>-</td>
<td>2,190</td>
<td>-</td>
<td>2,190</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>F 1 - PAYMENTS IN RESPECT OF DISABILITY CAUSED BY THALIDOMIDE</td>
<td>745</td>
<td>-</td>
<td>745</td>
<td>-</td>
<td>745</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>F 2 - PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION</td>
<td>1</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>OTHER SERVICES - continued</td>
<td></td>
<td></td>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>--------</td>
<td>--------</td>
<td>-------</td>
<td></td>
</tr>
<tr>
<td>F 3 - PAYMENT TO A SPECIAL ACCOUNT</td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
<td></td>
</tr>
<tr>
<td>ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002</td>
<td>24,786</td>
<td>-</td>
<td>24,786</td>
<td>24,786</td>
<td>-</td>
<td>24,786</td>
<td></td>
</tr>
<tr>
<td>G - DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES</td>
<td>813</td>
<td>-</td>
<td>813</td>
<td>1,513</td>
<td>-</td>
<td>1,513</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>86%</td>
<td></td>
</tr>
<tr>
<td>CAPITAL SERVICES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H - GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING I.C.T) OF AGENCIES FUNDED BY DEPARTMENT</td>
<td>-</td>
<td>15,527</td>
<td>15,527</td>
<td>-</td>
<td>15,527</td>
<td>15,527</td>
<td></td>
</tr>
<tr>
<td>Subtotal :-</td>
<td>112,591</td>
<td>15,527</td>
<td>128,118</td>
<td>112,591</td>
<td>15,527</td>
<td>128,118</td>
<td></td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>189,885</td>
<td>16,000</td>
<td>205,885</td>
<td>189,885</td>
<td>16,000</td>
<td>205,885</td>
<td></td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I - APPROPRIATIONS-IN-AID</td>
<td>3,916</td>
<td>-</td>
<td>3,916</td>
<td>3,916</td>
<td>-</td>
<td>3,916</td>
<td></td>
</tr>
<tr>
<td>Net Total :-</td>
<td>185,969</td>
<td>16,000</td>
<td>201,969</td>
<td>185,969</td>
<td>16,000</td>
<td>201,969</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>Exchequer pay included in above net total</td>
<td>50,186</td>
<td></td>
<td>50,222</td>
</tr>
<tr>
<td>Associated public service employees</td>
<td>1,640</td>
<td></td>
<td>1,640</td>
</tr>
<tr>
<td>Exchequer pensions included in above net total</td>
<td>648</td>
<td></td>
<td>648</td>
</tr>
<tr>
<td>Associated public service pensioners</td>
<td>231</td>
<td></td>
<td>247</td>
</tr>
</tbody>
</table>

1 The incorporation of the HSE Vote (Vote 39) with the Department of Health Vote (Vote 38) will take place in the context of the Revised Estimates Volume consequent on the Health Service Executive (Financial Matters) Act, 2014.

* The vote includes, under its aegis, a number of Non-Commercial State Agencies (NCSA’s) which are not in receipt of Exchequer funding but whose staff are included in the numbers.
I. **Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants.**

**Eleven thousand, eight hundred and fifty-seven million, nine hundred and sixty-one thousand euro**

(€11,857,961,000)

II. **Subheads under which this Vote will be accounted for by the Health Service Executive.**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td><strong>HSE ADMINISTRATION</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A 1 - SALARIES, WAGES AND ALLOWANCES AND OTHER ADMINISTRATION EXPENSES OF CORPORATE HSE</td>
<td>61,557</td>
<td>61,557</td>
<td>61,557</td>
</tr>
<tr>
<td>A 2 - PAYMENT FOR MONEY AND POLICY REVIEWS</td>
<td>386</td>
<td>386</td>
<td>386</td>
</tr>
<tr>
<td>A 3 - PENSION LUMP SUM PAYMENTS</td>
<td>72,000</td>
<td>72,000</td>
<td>72,000</td>
</tr>
<tr>
<td><strong>Subtotal :-</strong></td>
<td>133,943</td>
<td>133,943</td>
<td>133,943</td>
</tr>
<tr>
<td><strong>HSE REGIONS AND OTHER HEALTH AGENCIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B 1 - HSE - DUBLIN MID LEINSTER REGION</td>
<td>1,355,461</td>
<td>1,355,461</td>
<td>1,373,484</td>
</tr>
<tr>
<td>B 2 - HSE - DUBLIN NORTH EAST REGION</td>
<td>1,234,692</td>
<td>1,234,692</td>
<td>1,251,109</td>
</tr>
<tr>
<td>B 3 - HSE - SOUTH REGION</td>
<td>1,928,812</td>
<td>1,928,812</td>
<td>1,954,458</td>
</tr>
<tr>
<td>B 4 - HSE - WEST REGION</td>
<td>2,141,394</td>
<td>2,141,394</td>
<td>2,169,867</td>
</tr>
<tr>
<td>B 5 - GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY AND JOINT BOARD HOSPITALS</td>
<td>2,206,786</td>
<td>2,206,786</td>
<td>2,236,129</td>
</tr>
<tr>
<td><strong>Subtotal :-</strong></td>
<td>8,867,145</td>
<td>8,867,145</td>
<td>8,985,047</td>
</tr>
<tr>
<td><strong>OTHER SERVICES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B 6 - HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)</td>
<td>7,513</td>
<td>7,513</td>
<td>7,513</td>
</tr>
<tr>
<td>B 7 - HOSPITAL, IN-PATIENT, OUT-PATIENT AND COUNSELLING SERVICES FOR PERSONS WHO HAVE CONTRACTED HEPATITIS C FROM THE USE OF IMMUNOGLOBULIN ANT-D AND THE PROVISION OF SERVICES UNDER THE HEALTH (AMENDMENT) ACT 1996</td>
<td>14,244</td>
<td>14,244</td>
<td>14,244</td>
</tr>
<tr>
<td>B 8 - PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 13 OF THE HEALTH (REPAYMENT SCHEME) ACT 2006</td>
<td>8,000</td>
<td>8,000</td>
<td>8,000</td>
</tr>
<tr>
<td>B 9 - PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 4 OF THE HEPATITIS C COMPENSATION TRIBUNAL (AMENDMENT) ACT 2006 - INSURANCE SCHEME</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
</tr>
<tr>
<td>B 10 - SERVICE DEVELOPMENTS AND INNOVATIVE SERVICE DELIVERY PROJECTS</td>
<td>41,570</td>
<td>41,570</td>
<td>83,000</td>
</tr>
<tr>
<td>B 11 - PAYMENTS TO THE STATE CLAIMS AGENCY</td>
<td>96,000</td>
<td>96,000</td>
<td>96,000</td>
</tr>
<tr>
<td><strong>Subtotal :-</strong></td>
<td>168,827</td>
<td>168,827</td>
<td>210,257</td>
</tr>
<tr>
<td><strong>CARE PROGRAMME</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C 1 - PRIMARY CARE REIMBURSEMENT SERVICES AND COMMUNITY DEMAND LED SCHEMES</td>
<td>2,374,972</td>
<td>2,374,972</td>
<td>2,521,105</td>
</tr>
<tr>
<td>C 2 - LONG TERM RESIDENTIAL CARE</td>
<td>938,763</td>
<td>938,763</td>
<td>938,763</td>
</tr>
<tr>
<td><strong>Subtotal :-</strong></td>
<td>3,313,735</td>
<td>3,313,735</td>
<td>3,459,868</td>
</tr>
<tr>
<td><strong>CAPITAL SERVICES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D 1 - BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES AND OF HIGHER EDUCATION FACILITIES IN RESPECT OF THE PRE-REGISTRATION NURSING DEGREE PROGRAMME, INCLUDING PAYMENTS IN RESPECT OF PROPERTY RENTAL, LEASE COSTS, ETC</td>
<td>323,620</td>
<td>323,620</td>
<td>308,620</td>
</tr>
<tr>
<td>D 2 - BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (PART FUNDED BY NATIONAL LOTTERY)</td>
<td>2,539</td>
<td>2,539</td>
<td>2,539</td>
</tr>
</tbody>
</table>
### Capital Services - continued

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>D3 - Information Systems and Related Services for Health Agencies</td>
<td>100,000</td>
<td>40,000</td>
<td>140,000</td>
</tr>
<tr>
<td>D4 - Building and Equipping Mental Health and Other Health Facilities (Funded from the Disposal of Surplus Assets)</td>
<td>-</td>
<td>8,000</td>
<td>8,000</td>
</tr>
<tr>
<td>Subtotal</td>
<td>100,000</td>
<td>374,139</td>
<td>474,139</td>
</tr>
<tr>
<td>Gross Total</td>
<td>12,583,650</td>
<td>374,139</td>
<td>12,957,809</td>
</tr>
<tr>
<td>Deduct:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E - Appropriations-In-Aid</td>
<td>1,397,313</td>
<td>8,000</td>
<td>1,405,313</td>
</tr>
<tr>
<td>Net Total</td>
<td>11,186,337</td>
<td>366,159</td>
<td>11,552,496</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exchequer pay included in above net total</td>
<td>5,414,982</td>
<td>5,517,638</td>
</tr>
<tr>
<td>Associated public service employees</td>
<td>94,209</td>
<td>96,600</td>
</tr>
<tr>
<td>Exchequer pensions included in above net total</td>
<td>464,614</td>
<td>464,614</td>
</tr>
<tr>
<td>Associated public service pensioners</td>
<td>39,072</td>
<td>41,399</td>
</tr>
</tbody>
</table>

---

1. The incorporation of the HSE Vote (Vote 39) with the Department of Health Vote (Vote 38) will take place in the context of the Revised Estimates Volume consequent on the Health Service Executive (Financial Matters) Act, 2014.

2. In addition to the figures provided, the Department of Health is progressing a range of savings measures (€130m) and income generation measures (€330m) estimated to have the potential to support expenditure in 2015. Further detail will be provided in the Revised Estimates Volume.
I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Children and Youth Affairs, for certain services administered by that Office and for the payment of grants including certain grants under cash-limited schemes.

Nine hundred and eighty-five million, eight hundred and forty-four thousand euro
(€985,844,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Children and Youth Affairs.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - CHILDREN AND FAMILY SUPPORT PROGRAMME...</td>
<td>622,867</td>
<td>37,712</td>
<td>660,579</td>
</tr>
<tr>
<td>B - SECTORAL PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE...</td>
<td>316,820</td>
<td>4,000</td>
<td>320,820</td>
</tr>
<tr>
<td>C - POLICY AND LEGISLATION PROGRAMME...</td>
<td>15,755</td>
<td>-</td>
<td>15,755</td>
</tr>
<tr>
<td>Deduct...</td>
<td>Gross Total -</td>
<td>955,442</td>
<td>41,712</td>
</tr>
<tr>
<td>D - APPROPRIATIONS-IN-AID...</td>
<td>22,887</td>
<td>-</td>
<td>22,887</td>
</tr>
<tr>
<td>Net Total -</td>
<td>932,555</td>
<td>41,712</td>
<td>974,267</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total... | 243 | 117 | 242 | 686 | - |
Associated Public Service employees... | 4 | 293 | 4 | 293 | - |
Exchequer pensions included in above net total... | -2 | 674 | -3 | 121 | 17%        |
Associated Public Service pensioners... | 257 | 330 | 28% |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES...</td>
<td>8,800</td>
<td>-</td>
<td>8,800</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE...</td>
<td>138</td>
<td>-</td>
<td>138</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES...</td>
<td>298</td>
<td>-</td>
<td>298</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES...</td>
<td>106</td>
<td>-</td>
<td>106</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES...</td>
<td>151</td>
<td>-</td>
<td>151</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES...</td>
<td>249</td>
<td>-</td>
<td>249</td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS...</td>
<td>115</td>
<td>-</td>
<td>115</td>
</tr>
<tr>
<td>Gross Total -</td>
<td>9,857</td>
<td>-</td>
<td>9,857</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total... | 243 | 117 | 242 | 686 | - |
Associated Public Service employees... | 4 | 293 | 4 | 293 | - |
Exchequer pensions included in above net total... | -2 | 674 | -3 | 121 | 17%        |
Associated Public Service pensioners... | 257 | 330 | 28% |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>€000</td>
<td>€000</td>
<td>€000</td>
</tr>
<tr>
<td>A.4 - YOUTH JUSTICE - CHILDREN DETENTION SCHOOLS...</td>
<td>2,576</td>
<td>-</td>
<td>2,576</td>
</tr>
</tbody>
</table>

Functional split of Administrative Budgets which are included in above Programme allocations.
I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of Government Procurement.

Eighteen million, nine hundred and seventy-four thousand euro

(€18,974,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>A - DELIVERY OF CENTRAL PROCUREMENT SERVICE</td>
<td>11,531</td>
<td>1,250</td>
<td>12,781</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>11,531</td>
<td>1,250</td>
<td>12,781</td>
</tr>
<tr>
<td>Deduct :-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td>350</td>
<td>-</td>
<td>350</td>
</tr>
<tr>
<td>Net Total :-</td>
<td>11,181</td>
<td>1,250</td>
<td>12,431</td>
</tr>
</tbody>
</table>

Net Increase (€000) 6,543

Exchequer pay included in above net total .... 5,888 11,400 94%

Associated Public Service employees .... 113 231 104%

---

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of Government Procurement.

Eighteen million, nine hundred and seventy-four thousand euro

(€18,974,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Capital</td>
<td>Total</td>
</tr>
<tr>
<td>(i) SALARIES, WAGES AND ALLOWANCES() ...</td>
<td>6,233</td>
<td>-</td>
<td>6,233</td>
</tr>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td>300</td>
<td>-</td>
<td>300</td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td>416</td>
<td>-</td>
<td>416</td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td>350</td>
<td>-</td>
<td>350</td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td>438</td>
<td>250</td>
<td>688</td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td>444</td>
<td>-</td>
<td>444</td>
</tr>
<tr>
<td>Gross Total :-</td>
<td>8,181</td>
<td>250</td>
<td>8,431</td>
</tr>
</tbody>
</table>

(a) The salaries figure at subhead (i) incorporates staff transferring from sectoral and central government procurement functions. Budget reductions will be reflected on the Votes of originating Departments during the Revised Estimates process.
IRISH HUMAN RIGHTS AND EQUALITY COMMISSION

I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Irish Human Rights and Equality Commission and for payment of certain grants.

**Six million, one hundred and fifty-five thousand euro**

**€6,155,000**

II. Programmes under which the Subheads for this Vote will be accounted for by the Irish Human Rights and Equality Commission.

---

**PROGRAMME EXPENDITURE**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Current</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>€000</td>
<td>€000</td>
<td></td>
</tr>
<tr>
<td>Deduct :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B - APPROPRIATIONS-IN-AID</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Total :</td>
<td></td>
<td>6,155</td>
<td>6,155</td>
</tr>
</tbody>
</table>

Exchequer pay included in above net total .... 3,062
Associated Public Service employees .... 48

---

**ADMINISTRATION**

Functional split of Administrative Budgets, which are included in above Programme allocations.

<table>
<thead>
<tr>
<th>(i) SALARIES, WAGES AND ALLOWANCES</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
<th>Change 2015 over 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>(ii) TRAVEL AND SUBSISTENCE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) POSTAL AND TELECOMMUNICATIONS SERVICES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vi) OFFICE PREMISES EXPENSES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEW</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Total :</td>
<td></td>
<td>6,299</td>
<td></td>
</tr>
</tbody>
</table>

---

SUMMARY

PUBLIC CAPITAL PROGRAMME

2015
TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Note</td>
<td></td>
<td>209</td>
</tr>
<tr>
<td>Table 1</td>
<td>Multi-Annual Capital Investment Framework 2015 - 2017</td>
<td>211</td>
</tr>
<tr>
<td>Table 2</td>
<td>Breakdown of Multi-Annual Capital Investment Framework for 2014/2015</td>
<td>212</td>
</tr>
<tr>
<td>Table 3</td>
<td>Other Public Capital Investment Outside of Multi-Annual Capital Investment Framework for 2014/2015</td>
<td>220</td>
</tr>
</tbody>
</table>
GENERAL NOTE

The 2015 Summary Public Capital Programme sets out the public capital investment from 2015 to 2017 by Ministerial Group. This investment is set out in terms of the gross Exchequer allocation by Vote Group for each of the years from 2015 to 2017 (Table 1), the framework of estimates for gross exchequer investment together with PPP investment funded by unitary payments (Table 2) and other public investment outside of this framework (Table 3).

Estimated Exchequer non-voted capital expenditure for 2015 is €230 million. Non-Exchequer expenditure estimates amount to €2,296.904 million for 2015.

Table 3 of the 2015 Budget Estimates (see page 144) shows the overall Gross capital allocations for each Vote.

Capital Carryover

As it is too early in the year to accurately estimate what capital underspends may arise at the end of 2014, figures for the level of capital available for spending in 2015 under the multi-annual capital envelope carryover facility are not provided in the Budget Estimates. These figures will be provided in the Revised Estimates Volume 2015, when Forecast Outturns will also be published.

Details regarding capital carryover available for spend in 2014 are provided under Part II of the relevant Votes.
Table 1.

Multi-Annual Capital Investment Framework 2015 to 2017

<table>
<thead>
<tr>
<th>Capital Envelope</th>
<th>2015 Exchequer Capital Funding</th>
<th>2016 Exchequer Capital Funding</th>
<th>2017 Exchequer Capital Funding</th>
<th>€million Total 2015 - 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ministerial Vote Group</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agriculture, Food &amp; the Marine</td>
<td>197</td>
<td>200</td>
<td>200</td>
<td>597</td>
</tr>
<tr>
<td>Arts, Heritage &amp; the Gaeltacht</td>
<td>62</td>
<td>36</td>
<td>36</td>
<td>134</td>
</tr>
<tr>
<td>Children &amp; Youth Affairs</td>
<td>35</td>
<td>17</td>
<td>16</td>
<td>68</td>
</tr>
<tr>
<td>Communications, Energy &amp; Natural Resources</td>
<td>89</td>
<td>87</td>
<td>87</td>
<td>263</td>
</tr>
<tr>
<td>Defence</td>
<td>12</td>
<td>8</td>
<td>8</td>
<td>28</td>
</tr>
<tr>
<td>Education and Skills</td>
<td>530</td>
<td>506</td>
<td>555</td>
<td>1,591</td>
</tr>
<tr>
<td>Environment, Community &amp; Local Government</td>
<td>578</td>
<td>612</td>
<td>700</td>
<td>1,890</td>
</tr>
<tr>
<td>Finance Group</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>30</td>
</tr>
<tr>
<td>Foreign Affairs and Trade Group</td>
<td>5</td>
<td>2</td>
<td>2</td>
<td>9</td>
</tr>
<tr>
<td>Health Group</td>
<td>382</td>
<td>450</td>
<td>450</td>
<td>1,282</td>
</tr>
<tr>
<td>Jobs, Enterprise, &amp; Innovation</td>
<td>450</td>
<td>450</td>
<td>450</td>
<td>1,350</td>
</tr>
<tr>
<td>Justice Group*</td>
<td>107</td>
<td>107</td>
<td>110</td>
<td>323</td>
</tr>
<tr>
<td>Public Expenditure &amp; Reform [Less OPW]*</td>
<td>15</td>
<td>9</td>
<td>9</td>
<td>34</td>
</tr>
<tr>
<td>OPW</td>
<td>114</td>
<td>100</td>
<td>100</td>
<td>314</td>
</tr>
<tr>
<td>Social Protection</td>
<td>9</td>
<td>7</td>
<td>7</td>
<td>23</td>
</tr>
<tr>
<td>Transport, Tourism, &amp; Sport</td>
<td>954</td>
<td>1,000</td>
<td>1,008</td>
<td>2,962</td>
</tr>
<tr>
<td>**Total *</td>
<td></td>
<td></td>
<td></td>
<td><strong>10,899</strong></td>
</tr>
</tbody>
</table>

Total Investment as a % of GNP
- 2.2% 2.1% 2.1%

* Rounding affects totals
### TABLE 2

**BREAKDOWN OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK FOR 2014/2015**

Voted and non-Voted, by Ministerial Group [All Voted provisions are Gross - Appropriations-in-Aid are not deducted]

Figures in the 2014 Estimates column are from the 2014 Revised Estimates Volume and do not include changes arising from any 2014 Supplementary Estimates or Further Revised Estimates.

<table>
<thead>
<tr>
<th>Ministerial Group</th>
<th>2014 Revised Estimates Volume</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal (income/own resources)</td>
</tr>
<tr>
<td><strong>AGRICULTURE, FOOD &amp; THE MARINE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted</td>
<td>95</td>
<td>-</td>
</tr>
<tr>
<td>Agris-Food Policy, Development and Trade - Administration</td>
<td>250</td>
<td>-</td>
</tr>
<tr>
<td>Research and Training</td>
<td>12,120</td>
<td>-</td>
</tr>
<tr>
<td>Development of Agriculture &amp; Food</td>
<td>1,500</td>
<td>-</td>
</tr>
<tr>
<td>Teagasc (Grant-in-Aid)</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>Bord Iascaigh Mhara (Grant-in-Aid)</td>
<td>6,500</td>
<td>-</td>
</tr>
<tr>
<td>Other Services</td>
<td>2,500</td>
<td>-</td>
</tr>
<tr>
<td>Horse &amp; Greyhound Racing Fund</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>Food Safety, Animal Health &amp; Welfare and Plant Health - Administration</td>
<td>2,440</td>
<td>-</td>
</tr>
<tr>
<td>Food Safety, Animal Welfare, etc.</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Rural Economy, Environment and Structural Changes - Administration</td>
<td>238</td>
<td>-</td>
</tr>
<tr>
<td>Land Mobility</td>
<td>30</td>
<td>-</td>
</tr>
<tr>
<td>Development of Agriculture &amp; Food</td>
<td>23,760</td>
<td>-</td>
</tr>
<tr>
<td>Forestry &amp; Bio-Energy</td>
<td>94,000</td>
<td>-</td>
</tr>
<tr>
<td>Fisheries</td>
<td>17,950</td>
<td>-</td>
</tr>
<tr>
<td>Sea Fisheries Protection Authority</td>
<td>1,450</td>
<td>-</td>
</tr>
<tr>
<td>Other (including Hadbowline)</td>
<td>5,700</td>
<td>-</td>
</tr>
<tr>
<td>Direct Payments - Administration</td>
<td>187</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>183,700</td>
<td>-</td>
</tr>
</tbody>
</table>
## ARTS, HERITAGE & GAEILTACHT AFFAIRS

<table>
<thead>
<tr>
<th>Minisitrial Group</th>
<th>2014 Revised Estimates Volume</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Exchequer Sources of Finance</td>
<td>Total Expenditure in PCP</td>
</tr>
<tr>
<td></td>
<td>Internal (income/own resources)</td>
<td>External (borrowings/EU Receipts)</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Art, Culture &amp; Film - Administration</td>
<td>129</td>
<td>-</td>
</tr>
<tr>
<td>General Expenses of the National Archives &amp; National Archives Advisory Council</td>
<td>351</td>
<td>-</td>
</tr>
<tr>
<td>General Expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall &amp; the Crawford Gallery (Grant-in-Aid)</td>
<td>817</td>
<td>-</td>
</tr>
<tr>
<td>Cultural Infrastructure &amp; Development</td>
<td>4,100</td>
<td>-</td>
</tr>
<tr>
<td>Air Chomhchiú Éalaíon (part funded by the National Lottery) (Grant-in-Aid)</td>
<td>93</td>
<td>-</td>
</tr>
<tr>
<td>General Expenses of the National Museum of Ireland (Grant-in-Aid)</td>
<td>958</td>
<td>-</td>
</tr>
<tr>
<td>General Expenses of the National Library of Ireland (Grant-in-Aid)</td>
<td>428</td>
<td>-</td>
</tr>
<tr>
<td>Irish Film Board (Grant-in-Aid)</td>
<td>11,302</td>
<td>-</td>
</tr>
<tr>
<td>National Gallery of Ireland</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>National City of Culture</td>
<td>6,000</td>
<td>-</td>
</tr>
<tr>
<td>Decade of Centenaries 1912-1922</td>
<td>3,222</td>
<td>-</td>
</tr>
<tr>
<td>Cork Event Centre</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>Expo Milano 2015</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Heritage - Administration</td>
<td>283</td>
<td>-</td>
</tr>
<tr>
<td>Heritage Council (Grant-in-Aid)</td>
<td>1,688</td>
<td>-</td>
</tr>
<tr>
<td>Built Heritage</td>
<td>1,074</td>
<td>-</td>
</tr>
<tr>
<td>Natural Heritage (National Parks &amp; Wildlife Service)</td>
<td>4,301</td>
<td>-</td>
</tr>
<tr>
<td>Built Heritage Jobs Leverage Scheme</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>Irish Language, Gaeltacht &amp; Islands - Administration</td>
<td>119</td>
<td>-</td>
</tr>
<tr>
<td>Gaeltacht Capital</td>
<td>1,422</td>
<td>-</td>
</tr>
<tr>
<td>Irish Language Support Schemes (part funded by National Lottery)</td>
<td>95</td>
<td>-</td>
</tr>
<tr>
<td>Údaras na Gaeltachta - Grants for Projects &amp; Capital Expenditure on Premise</td>
<td>5,687</td>
<td>-</td>
</tr>
<tr>
<td>Islands Infrastructure</td>
<td>644</td>
<td>-</td>
</tr>
<tr>
<td>Decade of Centenaries - Teach an Phiarsaigh</td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td>North-South Co-operation - Administratio</td>
<td>119</td>
<td>-</td>
</tr>
<tr>
<td>Waterways Ireland</td>
<td>3,856</td>
<td>-</td>
</tr>
<tr>
<td>National Gallery</td>
<td>3,864</td>
<td>-</td>
</tr>
<tr>
<td>National Gallery - Acquisitions &amp; Conservation</td>
<td>3,864</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>66,026</td>
<td>-</td>
</tr>
<tr>
<td>Ministerial Group</td>
<td>2014 Revised Estimates</td>
<td>Total Expenditure in PCP</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal (income / own resources)</td>
</tr>
<tr>
<td>CHILDREN &amp; YOUTH AFFAIRS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted</td>
<td>6,841</td>
<td>-</td>
</tr>
<tr>
<td>Child and Family Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Youth Justice - Children's Detention Centres</td>
<td>30,871</td>
<td>-</td>
</tr>
<tr>
<td>General Childcare Programmes</td>
<td>3,250</td>
<td>-</td>
</tr>
<tr>
<td>Youth Services and Organisations (Grant-in-Aid)</td>
<td>750</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>41,712</td>
<td>-</td>
</tr>
<tr>
<td>COMMUNICATIONS, ENERGY &amp; NATURAL RESOURCES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted</td>
<td>3,364</td>
<td>-</td>
</tr>
<tr>
<td>Communications - Administration</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Information &amp; Communications Technology Programme</td>
<td>28,831</td>
<td>-</td>
</tr>
<tr>
<td>Multi-Media Developments</td>
<td>3,850</td>
<td>-</td>
</tr>
<tr>
<td>Information Society &amp; eInclusion</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>Other Services</td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td>Broadcasting - Administration</td>
<td>63</td>
<td>-</td>
</tr>
<tr>
<td>Deontas I Leith TG4 (Deontas-I-gCabhair)</td>
<td>1,533</td>
<td>-</td>
</tr>
<tr>
<td>Energy - Administration</td>
<td>255</td>
<td>-</td>
</tr>
<tr>
<td>Sustainable Energy Programmes (Cash Limited)</td>
<td>49,655</td>
<td>-</td>
</tr>
<tr>
<td>Natural Resources - Administration</td>
<td>302</td>
<td>-</td>
</tr>
<tr>
<td>Mining Services</td>
<td>1,485</td>
<td>-</td>
</tr>
<tr>
<td>Ordnance Survey Inland (Grant-in-Aid)</td>
<td>985</td>
<td>-</td>
</tr>
<tr>
<td>Inland Fisheries - Administration</td>
<td>51</td>
<td>-</td>
</tr>
<tr>
<td>Inland Fisheries</td>
<td>1,156</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>110,000</td>
<td>-</td>
</tr>
<tr>
<td>Ministerial Group</td>
<td>Sources of Finance</td>
<td>Total Expenditure in PCP</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal (income / own resources)</td>
</tr>
<tr>
<td>DEFENCE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration - Non-Pay</td>
<td>1,350</td>
<td>-</td>
</tr>
<tr>
<td>Buildings</td>
<td>5,517</td>
<td>-</td>
</tr>
<tr>
<td>Ordnance, Clothing and Catering</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Communications &amp; Information Technology</td>
<td>1,400</td>
<td>-</td>
</tr>
<tr>
<td>Military Training</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lands</td>
<td>10</td>
<td>-</td>
</tr>
<tr>
<td>Civil Defence</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>8,277</td>
<td>-</td>
</tr>
<tr>
<td>EDUCATION &amp; SKILLS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>First, Second and Early Years Education - Administration</td>
<td>1,131</td>
<td>-</td>
</tr>
<tr>
<td>Grants to Primary, Post Primary Schools, and other Educational Institutions</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>Redress and Child Abuse Commissioner</td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous Grants and Services</td>
<td>1,000</td>
<td>-</td>
</tr>
<tr>
<td>Skills Development - Administration</td>
<td>30</td>
<td>-</td>
</tr>
<tr>
<td>Solas Administration and Training Cost</td>
<td>2,500</td>
<td>-</td>
</tr>
<tr>
<td>Higher Education - Administration</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td>Capital Services - Administration</td>
<td>300</td>
<td>-</td>
</tr>
<tr>
<td>Primary and Post-Primary Infrastructure</td>
<td>470,000</td>
<td>-</td>
</tr>
<tr>
<td>Higher Education - Administration</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td>Capital Services - Administration</td>
<td>300</td>
<td>-</td>
</tr>
<tr>
<td>PPP Estimate (Funded by Unitary Payments)</td>
<td>35,000</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>546,300</td>
<td>-</td>
</tr>
<tr>
<td>JOBS, ENTERPRISE &amp; INNOVATION</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>InterTradeIreland</td>
<td>5,760</td>
<td>-</td>
</tr>
<tr>
<td>IDA Ireland</td>
<td>89,000</td>
<td>-</td>
</tr>
<tr>
<td>Enterprise Ireland</td>
<td>49,000</td>
<td>-</td>
</tr>
<tr>
<td>County Enterprise Development</td>
<td>18,500</td>
<td>-</td>
</tr>
<tr>
<td>INTERREG Enterprise Development</td>
<td>3,000</td>
<td>-</td>
</tr>
<tr>
<td>National Standards Authority of Ireland</td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td>Temporary Partial Credit Guarantee Scheme</td>
<td>1,500</td>
<td>-</td>
</tr>
<tr>
<td>Science &amp; Technology Development Programme</td>
<td>258,040</td>
<td>-</td>
</tr>
<tr>
<td>Programme for Research in Third-Level Institution</td>
<td>16,700</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>442,000</td>
<td>-</td>
</tr>
</tbody>
</table>
## ENVIRONMENT, COMMUNITY & LOCAL GOVERNMENT

<table>
<thead>
<tr>
<th>Source of Finance</th>
<th>Total Expenditure in PCP</th>
<th>Total Expenditure in PCP</th>
</tr>
</thead>
<tbody>
<tr>
<td>External (EU Receipts)</td>
<td>246</td>
<td>246</td>
</tr>
<tr>
<td>Internal (income / own resources)</td>
<td>246</td>
<td>288</td>
</tr>
<tr>
<td>Exchequer</td>
<td>246</td>
<td>288</td>
</tr>
</tbody>
</table>

### Voted

<table>
<thead>
<tr>
<th>Min. Group</th>
<th>2014 Revised Estimates</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Housing Services - Administration</td>
<td>246</td>
<td>246</td>
</tr>
<tr>
<td>Local Authority Housing</td>
<td>80,000</td>
<td>80,000</td>
</tr>
<tr>
<td>Voluntary &amp; Co-operative Housing</td>
<td>40,925</td>
<td>40,925</td>
</tr>
<tr>
<td>Social Inclusion</td>
<td>3,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Estate Regeneration - Social Housing Improvements</td>
<td>109,400</td>
<td>109,400</td>
</tr>
<tr>
<td>Private Housing Grants</td>
<td>38,600</td>
<td>38,600</td>
</tr>
<tr>
<td>Subsidies &amp; Allowances</td>
<td>899</td>
<td>899</td>
</tr>
<tr>
<td>Housing - Other Services</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Water Services - Administration</td>
<td>149</td>
<td>149</td>
</tr>
<tr>
<td>Water Quality Programme</td>
<td>6,007</td>
<td>6,007</td>
</tr>
<tr>
<td>Rural Water Programme</td>
<td>27,713</td>
<td>27,713</td>
</tr>
<tr>
<td>Environment &amp; Waste Management - Administration</td>
<td>235</td>
<td>235</td>
</tr>
<tr>
<td>Environmental Protection Agency</td>
<td>1,775</td>
<td>1,775</td>
</tr>
<tr>
<td>Landfill Remediation</td>
<td>8,500</td>
<td>8,500</td>
</tr>
<tr>
<td>Local Government - Administration</td>
<td>235</td>
<td>235</td>
</tr>
<tr>
<td>Fire &amp; Emergency Services</td>
<td>8,000</td>
<td>8,000</td>
</tr>
<tr>
<td>Local Authority Library &amp; Archive Service</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>Local Government - Other Services</td>
<td>2,000</td>
<td>2,000</td>
</tr>
<tr>
<td>Community and Rural Development - Administration</td>
<td>84</td>
<td>84</td>
</tr>
<tr>
<td>RAPID</td>
<td>1,900</td>
<td>1,900</td>
</tr>
<tr>
<td>Dormant Accounts Measures</td>
<td>2,006</td>
<td>2,006</td>
</tr>
<tr>
<td>National Rural Development Schemes</td>
<td>383</td>
<td>383</td>
</tr>
<tr>
<td>LEADER - Rural Economy Sub-Programme</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Programme for Peace &amp; Reconciliation</td>
<td>21,516</td>
<td>21,516</td>
</tr>
<tr>
<td>INTERREG</td>
<td>2,293</td>
<td>2,293</td>
</tr>
<tr>
<td>Planning - Administration</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td>An Bord Pleanala</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>Met Eireann - Administration</td>
<td>3,100</td>
<td>3,100</td>
</tr>
<tr>
<td>Total</td>
<td>360,500</td>
<td>578,000</td>
</tr>
</tbody>
</table>

### FINANCE

<table>
<thead>
<tr>
<th>Source of Finance</th>
<th>Total Expenditure in PCP</th>
<th>Total Expenditure in PCP</th>
</tr>
</thead>
<tbody>
<tr>
<td>External (EU Receipts)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Internal (income / own resources)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Exchequer</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### Voted

<table>
<thead>
<tr>
<th>Min. Group</th>
<th>2014 Revised Estimates</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>150</td>
<td>150</td>
</tr>
<tr>
<td>Office of the Revenue Commissioners</td>
<td>4,850</td>
<td>4,850</td>
</tr>
<tr>
<td>Total</td>
<td>5,000</td>
<td>5,000</td>
</tr>
</tbody>
</table>
## FOREIGN AFFAIRS & TRADE

<table>
<thead>
<tr>
<th>Ministries and Functions</th>
<th>2014 Revised Estimates</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Voted</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Promote Ireland's Economic &amp; Trade Interests - Administration</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consular, Passport and Irish Abroad Services - Administration</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reconciliation &amp; Co-operation on this Island - Administration</td>
<td></td>
<td></td>
</tr>
<tr>
<td>International Peace, Security and Human Rights - Administration</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>International Co-operation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,847</td>
<td>5,000</td>
</tr>
</tbody>
</table>

## HEALTH

<table>
<thead>
<tr>
<th>Ministries and Functions</th>
<th>2014 Revised Estimates</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Voted</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Health, Office Machinery etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants in respect of Building, Equipping (Including ICT) of Agencies Funded by Department</td>
<td>15,527</td>
<td>15,527</td>
</tr>
<tr>
<td><strong>Health Services Executive</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building, Equipping &amp; Furnishing of Hospitals &amp; Health Facilities including the Nursing Degree Programme</td>
<td>323,620</td>
<td>308,620</td>
</tr>
<tr>
<td>Building, Equipping &amp; Furnishing of Health Facilities (National Lottery Funded)</td>
<td>2,539</td>
<td>2,539</td>
</tr>
<tr>
<td>Information Systems and Related Services for Health Agencies</td>
<td>40,000</td>
<td>55,000</td>
</tr>
<tr>
<td>Building and Equipping Mental Health and Other Facilities</td>
<td>8,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>390,159</td>
<td>382,159</td>
</tr>
<tr>
<td>Ministerial Group</td>
<td>2014 Revised Estimates Volume</td>
<td>Total Estimate</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td></td>
<td>Sources of Finance</td>
<td>Sources of Finance</td>
</tr>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal</td>
</tr>
<tr>
<td></td>
<td>(income / own resources)</td>
<td>(borrowings / EU Receipts)</td>
</tr>
<tr>
<td><strong>JUSTICE &amp; EQUALITY</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Garda Administration</td>
<td>16,940</td>
<td>-</td>
</tr>
<tr>
<td>Garda Transport</td>
<td>4,000</td>
<td>-</td>
</tr>
<tr>
<td>Garda Communications</td>
<td>3,500</td>
<td>-</td>
</tr>
<tr>
<td>Garda Buildings</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Prison Service - Administration</td>
<td>980</td>
<td>-</td>
</tr>
<tr>
<td>Prison Service - Building &amp; Equipment</td>
<td>26,100</td>
<td>-</td>
</tr>
<tr>
<td>Courts Service - Administration</td>
<td>3,820</td>
<td>-</td>
</tr>
<tr>
<td>Courthouses</td>
<td>5,810</td>
<td>-</td>
</tr>
<tr>
<td>Property Registration Authority - Administration</td>
<td>560</td>
<td>-</td>
</tr>
<tr>
<td>Department of Justice &amp; Equality - Maintain a Secure Ireland - Administration</td>
<td>68</td>
<td>-</td>
</tr>
<tr>
<td>Work For Safe Communities - Administration</td>
<td>59</td>
<td>-</td>
</tr>
<tr>
<td>Provision and Administration of Justice - Administration</td>
<td>35</td>
<td>-</td>
</tr>
<tr>
<td>Forensic Science Laboratory</td>
<td>70</td>
<td>-</td>
</tr>
<tr>
<td>State Pathology</td>
<td>1,450</td>
<td>-</td>
</tr>
<tr>
<td>Promote Equality and Integration - Administration</td>
<td>16</td>
<td>-</td>
</tr>
<tr>
<td>Represent Ireland’s Justice Interests Abroad - Administration</td>
<td>12</td>
<td>-</td>
</tr>
<tr>
<td>Contribute to Economic Recovery - Administration</td>
<td>180</td>
<td>-</td>
</tr>
<tr>
<td>PPP Estimate (Funded by Unitary Payments)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>63,650</td>
<td>-</td>
</tr>
</tbody>
</table>

**PUBLIC EXPENDITURE & REFORM**

<p>| | | | | | | | | |
| | | | | | | | | |
| Voted: | | | | | | | | |
| Structural Funds Technical Assistance &amp; Other Costs | - | - | - | - | - | 500 | - | 500 |
| Public Services Management Policy - Administration | 100 | - | - | 100 | 100 | - | - | 100 |
| Office of the Government Chief Information Officer | 400 | - | - | 400 | 400 | - | - | 400 |
| <strong>Office of Public Works</strong> | | | | | | | | |
| Purchase of Plant &amp; Machinery | 800 | - | - | 800 | 800 | - | - | 800 |
| Flood Risk Management | 44,200 | - | - | 44,200 | 54,800 | - | - | 54,800 |
| Grants for Refurbishment Works | 250 | - | - | 250 | 250 | - | - | 250 |
| Purchase of Sites &amp; Buildings | 500 | - | - | 500 | 500 | - | - | 500 |
| New Works, Alterations &amp; Additions | 38,450 | - | - | 38,450 | 44,250 | - | - | 44,250 |
| Unitary Payments | 20,300 | - | - | 20,300 | 13,500 | - | - | 13,500 |
| <strong>Shared Services</strong> | | | | | | | | |
| National Shared Service Office - Administration | 31 | - | - | 31 | 30 | - | - | 30 |
| Peopledpoint Admin | - | - | - | - | - | 76 | - | 76 |
| Peopledpoint Project | 3,320 | - | - | 3,320 | 1,924 | - | - | 1,924 |
| Payroll Shared Services Centre - Administration | - | - | - | - | - | 92 | - | 92 |
| Payroll Shared Services Project | 3,594 | - | - | 3,594 | 2,495 | - | - | 2,495 |
| FME Baselining Exercise | 3,038 | - | - | 3,038 | 7,861 | - | - | 7,861 |
| <strong>Office of Government Procurement</strong> | | | | | | | | |
| Administration | 250 | - | - | 250 | 300 | - | - | 300 |
| Procurement Consultancy and Other Costs | 1,000 | - | - | 1,000 | 1,700 | - | - | 1,700 |
| <strong>Total</strong> | 116,233 | - | - | 116,233 | 129,578 | - | 129,578 |</p>
<table>
<thead>
<tr>
<th>Ministerial Group</th>
<th>2014 Revised Estimates Volume</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sources of Finance</td>
<td>Total Expenditure in PCP</td>
</tr>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal (income / own resources)</td>
</tr>
<tr>
<td><strong>SOCIAL PROTECTION</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funded:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>18,500</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>18,500</td>
<td>-</td>
</tr>
<tr>
<td><strong>TRANSPORT, TOURISM &amp; SPORT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Civil Aviation - Administration</td>
<td>71</td>
<td>-</td>
</tr>
<tr>
<td>Regional Airports</td>
<td>3,000</td>
<td>-</td>
</tr>
<tr>
<td>Land Transport - Administration</td>
<td>265</td>
<td>-</td>
</tr>
<tr>
<td>Road Improvement / Maintenance</td>
<td>597,233</td>
<td>-</td>
</tr>
<tr>
<td>Road Safety Agencies</td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td>Vehicle &amp; Driver Licensing Expenses</td>
<td>1,500</td>
<td>-</td>
</tr>
<tr>
<td>Smarter Travel &amp; Carbon Reduction Measures</td>
<td>13,100</td>
<td>-</td>
</tr>
<tr>
<td>Public Transport Investment Programmes</td>
<td>283,220</td>
<td>-</td>
</tr>
<tr>
<td>Maritime Transport &amp; Safety - Administration</td>
<td>300</td>
<td>-</td>
</tr>
<tr>
<td>Maritime Administration &amp; Irish Coast Guard</td>
<td>9047</td>
<td>-</td>
</tr>
<tr>
<td>Sports &amp; Recreation Services - Administration</td>
<td>43</td>
<td>-</td>
</tr>
<tr>
<td>Grants for Sporting Bodies &amp; the Provision of Sports &amp; Recreational Facilities (National Lottery Funded)</td>
<td>23,000</td>
<td>-</td>
</tr>
<tr>
<td>Grants for Provision &amp; Renovation of Swimming Pools</td>
<td>10,300</td>
<td>-</td>
</tr>
<tr>
<td>National Sports Campus</td>
<td>15,900</td>
<td>-</td>
</tr>
<tr>
<td>Tourism Services - Administration</td>
<td>21</td>
<td>-</td>
</tr>
<tr>
<td>Fáilte Ireland (Grant-in-Aid)</td>
<td>800</td>
<td>-</td>
</tr>
<tr>
<td>Tourism Product Development (Grant-in-Aid)</td>
<td>24,200</td>
<td>-</td>
</tr>
<tr>
<td>PPP Estimate (Funded by Unitary Payments)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>902,500</td>
<td>-</td>
</tr>
<tr>
<td><strong>Overall Total Investment Framework</strong></td>
<td>3,339,404</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL PUBLIC CAPITAL PROGRAMME EXPENDITURE ALL GROUPS</strong></td>
<td>3,349,404</td>
<td>1,306,764</td>
</tr>
<tr>
<td>Of which</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VOTED</td>
<td>3,339,404</td>
<td>-</td>
</tr>
<tr>
<td>NON-VOTED</td>
<td>10,000</td>
<td>1,306,764</td>
</tr>
<tr>
<td><strong>GRAND TOTAL</strong></td>
<td>3,349,404</td>
<td>1,306,764</td>
</tr>
</tbody>
</table>
## Table 3

### OTHER PUBLIC CAPITAL INVESTMENT OUTSIDE OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK

<table>
<thead>
<tr>
<th>Ministerial Group</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sources of Finance</td>
<td>Total Expenditure in PCP</td>
</tr>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal (income / own resources)</td>
</tr>
<tr>
<td><strong>AGRICULTURE, FOOD &amp; THE MARINE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non - Voted</td>
<td>-</td>
<td>35,000</td>
</tr>
<tr>
<td>Coillte Teo</td>
<td>-</td>
<td>900</td>
</tr>
<tr>
<td>National Stud</td>
<td>-</td>
<td>4,000</td>
</tr>
<tr>
<td>Teagasc</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Horse Racing Ireland</td>
<td>-</td>
<td>1,100</td>
</tr>
<tr>
<td>Bord na gCon</td>
<td>-</td>
<td>41,000</td>
</tr>
<tr>
<td><strong>ARTS, HERITAGE &amp; THE GAELTACHT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non - Voted</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Irish Film Board</td>
<td>-</td>
<td>1,600</td>
</tr>
<tr>
<td>Údarás na Gaeltachta</td>
<td>-</td>
<td>2,100</td>
</tr>
</tbody>
</table>
### COMMUNICATIONS, ENERGY & NATURAL RESOURCES

#### Non-Voted

<table>
<thead>
<tr>
<th>Ministerial Group</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal (income / own resources)</td>
</tr>
<tr>
<td>An Post</td>
<td>-</td>
<td>17,800</td>
</tr>
<tr>
<td>ESB</td>
<td>-</td>
<td>826,000</td>
</tr>
<tr>
<td>EirGrid</td>
<td>-</td>
<td>40,300</td>
</tr>
<tr>
<td>Ervia (excluding Irish Water)</td>
<td>-</td>
<td>46,000</td>
</tr>
<tr>
<td>RTE</td>
<td>-</td>
<td>7,000</td>
</tr>
<tr>
<td>Broadcasting Authority of Ireland</td>
<td>-</td>
<td>42</td>
</tr>
<tr>
<td>Ordnance Survey Ireland</td>
<td>-</td>
<td>2,200</td>
</tr>
<tr>
<td>Commission for Communications Regulation</td>
<td>-</td>
<td>1,248</td>
</tr>
<tr>
<td>Commission for Energy Regulation</td>
<td>-</td>
<td>40</td>
</tr>
<tr>
<td>Inland Fisheries Ireland</td>
<td>-</td>
<td>4,250</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>1,049,186</td>
</tr>
</tbody>
</table>

*During 2014 SFADCo (property) transferred to the Dept of Transport, Tourism and Sport who have responsibility for the Shannon Group, including the Shannon Airport and Shannon Development subsidiaries*
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sources of Finance</td>
<td>Total Expenditure</td>
<td>Sources of Finance</td>
<td>Total Expenditure</td>
</tr>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal (income / own resources)</td>
<td>External (borrowings / EU Receipts)</td>
<td>Exchequer</td>
</tr>
<tr>
<td>ENVIRONMENT, COMMUNITY &amp; LOCAL GOVERNMENT</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non - Voted</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Authority and Social Housing</td>
<td>-</td>
<td>30,000</td>
<td>-</td>
<td>30,000</td>
</tr>
<tr>
<td>House Purchase and Improvement Loans etc (including H FA )</td>
<td>-</td>
<td>7,720</td>
<td>200,000</td>
<td>207,720</td>
</tr>
<tr>
<td>Water and Sewerage Services Programme</td>
<td>-</td>
<td>-</td>
<td>635,000</td>
<td>635,000</td>
</tr>
<tr>
<td>Environmental Services</td>
<td>-</td>
<td>6,296</td>
<td>-</td>
<td>6,296</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>44,016</td>
<td>835,000</td>
<td>879,016</td>
</tr>
<tr>
<td>FINANCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non - Voted</td>
<td>10,000</td>
<td>-</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>Issues under the Acts</td>
<td>10,000</td>
<td>-</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>Total</td>
<td>10,000</td>
<td>-</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>Ministerial Group</td>
<td>2014 Estimate</td>
<td>2015 Estimate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------</td>
<td>---------------</td>
<td>---------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sources of Finance</td>
<td>Total Expenditure in PCP</td>
<td>Sources of Finance</td>
<td>Total Expenditure in PCP</td>
</tr>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal (income / own resources)</td>
<td>External (borrowings / EU Receipts)</td>
<td>Exchequer</td>
</tr>
<tr>
<td>TRAVERN, TOURISM &amp; SPORT</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non - Voted</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Airports (formerly Aer Rianta)</td>
<td>-</td>
<td>67,000</td>
<td>-</td>
<td>67,000</td>
</tr>
<tr>
<td>C I E</td>
<td>-</td>
<td>51,262</td>
<td>-</td>
<td>51,262</td>
</tr>
<tr>
<td>Railway Procurement Agency</td>
<td>-</td>
<td>3,500</td>
<td>-</td>
<td>3,500</td>
</tr>
<tr>
<td>Irish Aviation Authority</td>
<td>-</td>
<td>-</td>
<td>65</td>
<td>65</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>121,762</td>
<td>65</td>
<td>121,827</td>
</tr>
<tr>
<td>Grand Total</td>
<td>10,000</td>
<td>1,306,764</td>
<td>1,209,665</td>
<td>2,526,429</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministerial Group</th>
<th>2014 Estimate</th>
<th>2015 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sources of Finance</td>
<td>Total Expenditure in PCP</td>
</tr>
<tr>
<td></td>
<td>Exchequer</td>
<td>Internal (income / own resources)</td>
</tr>
<tr>
<td>TOTAL CAPITAL INVESTMENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ALL MINISTERIAL GROUPS</td>
<td>3,349,404</td>
<td>1,306,764</td>
</tr>
<tr>
<td>OF WHICH</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK</td>
<td>3,339,404</td>
<td>-</td>
</tr>
<tr>
<td>OTHER PUBLIC CAPITAL INVESTMENT OUTSIDE OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK</td>
<td>10,000</td>
<td>1,306,764</td>
</tr>
<tr>
<td>OVERALL TOTAL</td>
<td>3,349,404</td>
<td>1,306,764</td>
</tr>
</tbody>
</table>